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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 2003 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-ninth Session
Supplement No. 5E (A/59/5/Add.5)

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Contents

Chapter

Page

Letters of transmittal v

I. Financial report for the year ended 31 December 2003 1

A. Overview 1

B. Income 3

C. Expenditures 4

D. Reserves and fund balances 5

E. Other items of interest 6

Annex

Financial highlights — 2003 7

II. Report of the Board of Auditors 8

Summary 8

A. Introduction 10

1. Previous recommendations not fully implemented 11

2. Main recommendations 11

B. Financial issues 12

1. Financial overview 12

2. United Nations system accounting standards 14

3. Financial statements' presentation and disclosure 14

4. Programme management and support costs 17

5. Banking 18

6. Unliquidated obligations 18

7. Accounts payable 19

8. Expendable and non-expendable property 20

9. Write-off of losses of cash, receivables and property 20

10. Ex gratia payments 20

C. Management issues 21

1. Implementing partners expenditure 21

2. Human resources management 23

3. The regionalization/decentralization process 23
4. Statistics and registration management at headquarters 27
5. Management of office premises 32
6. Information and communication technology 34
7. Fraud and presumptive fraud 42

D. Acknowledgement 44

Annex

Summary of status of implementation of recommendations of the Board for the financial period ended 31 December 2002 45

III. Audit opinion 46

IV. Statement of the High Commissioner's responsibilities and approval of the financial statements 47

V. Financial statements for the biennium ended 31 December 2003 48

Statement I. Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2003 49

Statement II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003 50

Statement III. Statement of cash flows for the year ended 31 December 2003 51

Schedules to the accounts 52

Schedule 1. Contributions — all funds — as at 31 December 2003 52

Schedule 2. Status of prior years' outstanding contributions as at 31 December 2003 73

Schedule 3. Schedule of appropriations under the annual programme budget for the year ended 31 December 2003 76

Schedule 4. Schedule of funds available — Supplementary Programme for the year ended 31 December 2003 85

Schedule 5. Status of prior years' projects — obligations liquidated/outstanding as at 31 December 2003 91

Annex to statement I. Statement of income and expenditure by fund/EXCOM Region/Global Appeal Region/Country for the period ended 31 December 2003 108

Annex to statement II. Statement of assets, liabilities, reserves and fund balances by fund/EXCOM Region/Global Appeal Region/Country as at 31 December 2003 125

Appendix

2003 extrabudgetary in kind donations to UNHCR 148

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees 149

Notes to the financial statements 150

Letters of transmittal

11 May 2004

Pursuant to the Financial Rules for Voluntary Funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2003, certified as correct and approved in accordance with article 11.4 of these Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2003:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions by the organization that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

   (a) The United Nations system accounting standards;

   (b) The Financial Regulations of the United Nations;

   (c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;

   (d) The accounting policies of the organization, as summarized in note 2 to the financial statements, and these accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property disclosed in note 11 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2003, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

The Chairman of the United Nations
Board of Auditors
United Nations
New York

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivables, we expect all significant amounts receivable at 31 December 2003 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

   (a) Charges or credits relating to prior years;

   (b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(*Signed*) Saburo **Takizawa**
Controller and Director
Division of Financial and Supply Management

(*Signed*) Ruud **Lubbers**
United Nations High Commissioner for Refugees

9 July 2004

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 2003, which were submitted by the High Commissioner. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts, including an audit opinion thereon.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report for the year ended 31 December 2003

A. Overview

1. 2003 was another challenging year financially. The gap between voluntary contributions and the annual programme budget was $156.5 million in 2003, compared to $179.8 million in 2002. This funding level represents 81 per cent and 78 per cent of the Annual Programme budget in 2003 and 2002 respectively (see exhibit 1).

2. The funding of the supplementary programme budget at $268.2 million in 2003, compared to $185.2 million in 2002, represented a funding level of 81 per cent for the Supplementary Programmes for both years (see exhibits 1 and 2).

3. As in previous years, to stay within the financial resources available and to cope with the possible shortfall in funding under the annual programme budget, a number of measures were taken in 2003. These included freezing the initial allocation of the operational reserve (of $73.6 million) at $37 million and reducing the level of budgetary allocations by $54 million.

4. These budgetary reductions were made in such a way as to minimize their impact on operations and also to prevent further painful adjustments later in the year. Nevertheless, some reductions in the levels of protection and assistance activities for refugees and persons of concern were unavoidable (as noted in conference room paper EC/54/SC/CRP.3 of 19 February 2004 submitted to the Standing Committee at its 29th meeting).

5. In 2003, total income for the Unified Budget (annual programme and supplementary programme budgets) was higher than total expenditures, reversing the trend of shortfall of income over expenditures for the first time in five years. This was due primarily to higher voluntary contributions, currency exchange adjustments of stronger foreign currencies to a weaker United States dollar, and cost containment measures (see exhibit 3).

Exhibit 1

Comparative figures for the annual programme budget

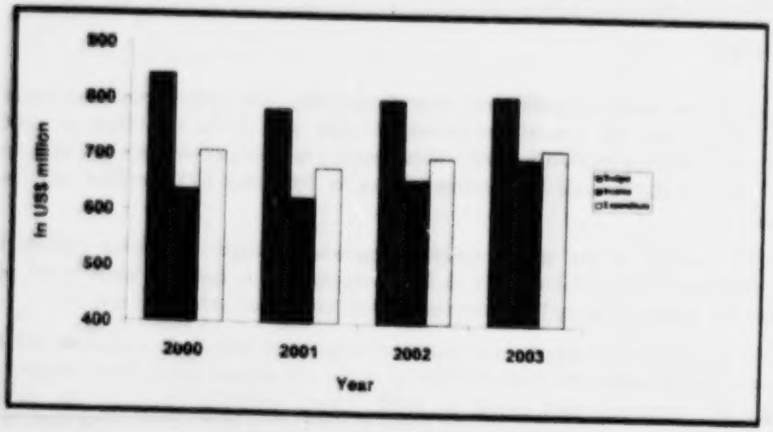


Exhibit 2

Comparative figures for the supplementary programme budget

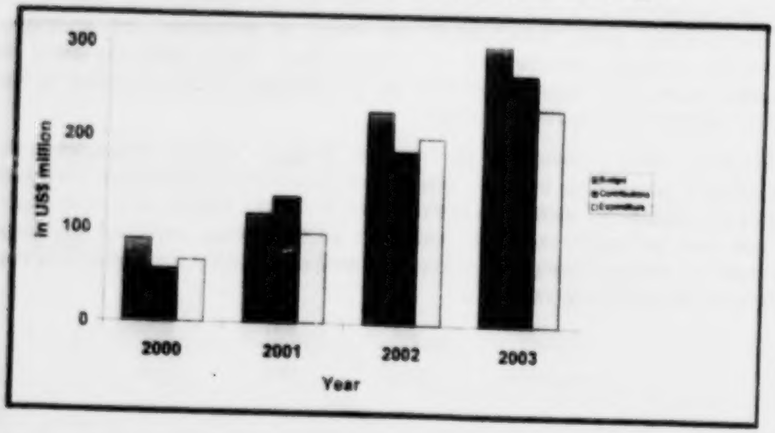
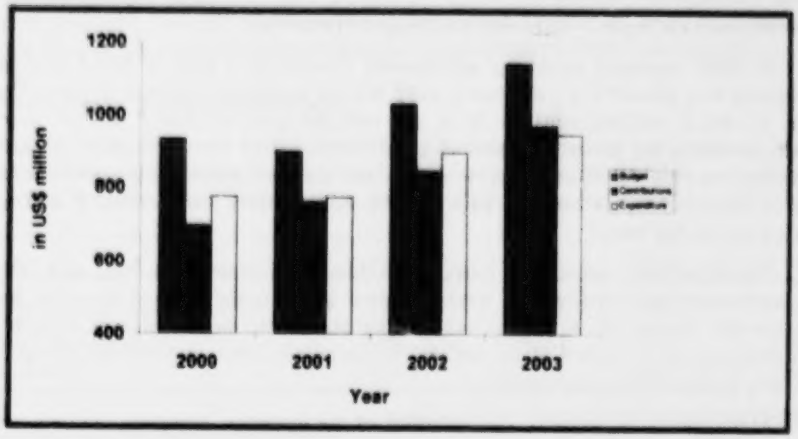


Exhibit 3

Combined figures for the annual and supplementary programme budgets



B. Income

Voluntary contributions — unified budget

6. In 2003, against a revised total budget of $1,147.2 million (excluding the United Nations regular budget), voluntary contributions reached $928.8 million, compared to $815.8 million in 2002, representing an increase of $113.0 million or 14 per cent from 2002.

Voluntary contributions — annual programme budget

7. In 2003, voluntary contributions for the annual programme budget were $652.6 million, compared to $621.9 million in 2002, representing an increase of $30.7 million or 5 per cent from 2002. In 2002, voluntary contributions for the annual programme budget were $621.9 million, compared to $634.7 million in 2001, representing a decrease of $12.8 million or 2 per cent from 2001. Funding for the annual programme has remained in the range of $621.9 million to $652.6 million for the past three years (see exhibit 1).

Voluntary contributions — supplementary programme budget

8. In 2003, voluntary contributions for the supplementary programme budget were $268.2 million, compared to $185.2 million in 2002, representing an increase of $83.0 million or 45 per cent from 2002. In 2002, voluntary contributions for the supplementary programme budget were $185.2 million, compared to $135.3 million in 2001, representing an increase of $49.9 million or 37 per cent from 2001. Voluntary contributions for the supplementary programme budget reached 29 per cent of total voluntary contributions for the 2003 unified budget, compared to 23 per cent in 2002 and 18 per cent in 2001. The significant increase in the supplementary programme funding is due primarily to the Afghanistan and Iraq operations (see exhibit 2).

9. Additional income was derived from currency exchange adjustments, interest income and cancellation of prior years' obligations.

Miscellaneous income — currency exchange adjustments

10. In 2003, currency exchange adjustments resulted in a gain of $41.5 million, compared to a gain of $32.2 million in 2002 and a loss of $14.0 million in 2001. The gain of $41.5 million consists of a net realized gain of $14.2 million from contributions, a net unrealized gain of $18.1 million from the revaluation of cash, contributions receivable, accounts receivable and accounts payable during and at the end of the year, and a realized gain of $9.2 million from transactions that were settled during the year.

11. The significant gains from currency exchange adjustments in 2003 and 2002 are attributable principally to a weaker United States dollar against the euro and other major currencies. Approximately 50 per cent of the organization's voluntary contributions are in United States dollars, 30 per cent in euros and the remaining 20 per cent in other major currencies.

12. Management is aware of the volatility of the currency exchange markets and the significant risk that unanticipated exchange rate changes presents for operations. The significant gains from currency exchange adjustments that occurred in 2003 and 2002 will not continue indefinitely. Management will continue to assess and manage the risks posed by the volatile currency markets to the extent possible.

Miscellaneous income — interest income

13. The organization earns interest income primarily from the cash and term deposit balances it maintains throughout the year. In 2003, interest income was $2.5 million compared to $3.4 million in 2002, representing a decrease of $0.9 million. This decrease reflected the continuous cut by central banks worldwide in short-term interest rates, which dropped to a 45-year low.

C. Expenditures

14. In 2003, total expenditures for programmed activities under the unified budget amounted to $947.4 million, compared to $898.2 million in 2002, representing an increase of $49.2 million or 5 per cent from 2002 (see exhibit 3).

Expenditures — annual programme budget

15. In 2003, expenditures for the annual programme budget were $714.8 million, compared to $698.1 million in 2002, representing an increase of $16.7 million or 2 per cent. In 2002, expenditures for the annual programme budget were $698.1, compared to $677.6 million in 2001, representing an increase of $20.5 million or 3 per cent. In real terms (i.e. net of exchange rate adjustments), expenditures for the annual programme budget for 2003 and 2002 have barely increased (see exhibit 1).

Expenditures — supplementary programme budget

16. In 2003, expenditures for the supplementary programme budget were $232.6 million, compared to $200.1 million in 2002, representing an increase of $32.5 million or 16 per cent. In 2002, expenditures for the supplementary programme

budget were $200.1, compared to $95.8 million in 2001, representing an increase of $104.3 million or 109 per cent. The significant increase in supplementary programme expenditures is due primarily to the substantial budgets for the Afghanistan and Iraq operations. The two operations accounted for approximately 70 per cent of the supplementary programme expenditures in 2003 (see exhibit 2).

Cost structure of the unified budget

17. The cost structure of the unified budget (in terms of management and administration, programme support, and programme) has remained fairly stable over the past four years. The share of management and administration has remained low.

	2000	*2001*	*2002*	*2003*
Management and administration	5%	4%	4%	5%
Programme support	23%	24%	22%	23%
Programme	72%	72%	74%	72%

Implementing partner expenditures

18. In 2003, implementing partner expenditures as a percentage of total programmed expenditures amounted to 32 per cent in 2003, compared to 33 per cent in 2002 and 2001.

D. Reserves and fund balances

19. The total reserves and fund balances of the organization for 2003 amounted to $171.0 million, comprised of $50 million for the Working Capital and Guarantee Fund, $48.5 million for the Annual Programme Fund (of which $19.7 million was earmarked and the entire unearmarked balance of $28.8 million was attributable to currency exchange gains), $49.5 million for the Supplementary Programme Fund (all earmarked), $7.2 million for Junior Professional Officers and $15.8 million for the Medical Insurance Plan.

20. The total reserves and fund balances for 2002 amounted to $119.8 million, comprised of $50 million for the Working Capital and Guarantee Fund, $31.1 million for the Annual Programme Fund (all of which was earmarked), $18.4 million for the Supplementary Programme Fund, $6.4 million for Junior Professional Officers and $13.9 million for the Medical Insurance Plan. The significant increase in the reserves and fund balance for the 2003 Supplementary Programme Fund is attributable principally to the Afghanistan and Iraq operations.

21. The organization continues to be concerned about the low levels of reserves and fund balances. Although at the end of 2003, reserves and fund balances increased from $119.8 million in 2002 to $171.0 million, reserves and fund balances available for programme activities amounted to only $148.0 million (including reserves and fund balances for the Working Capital and Guarantee Fund, the Annual Programme and Supplementary Programme Funds). This represents approximately eight weeks' expenditure for the organization.

Cash balances

22. Cash and term deposits at the end of 2003 increased to $191.7 million, compared to $138.7 million and $140.5 million in 2002 and 2001 respectively. The increase was due primarily to the cash receipt of $179 million in contributions in December 2003.

E. Other items of interest

Unfunded liabilities

23. In 2003, the liabilities for after-service health insurance, accrued leave and termination benefits were $290 million, compared to $263 in 2002 and $228 million in 2001. These liabilities are unfunded. In order to assess possible options for funding the liabilities, the organization is awaiting a report from the United Nations Secretariat due to be submitted to the General Assembly on possible measures to fund these liabilities over time. UNHCR has also been discussing the matter with other United Nations organizations that have unfunded liabilities, with the object of formulating a comprehensive approach to this issue.

Unliquidated obligations

24. Owing to better planning, the proportion of unliquidated obligations to total programmed activity has remained relatively stable, despite a considerable increase in activities. In 2003, unliquidated obligations represented 9.0 per cent of total programmed activity, compared to 8.6 per cent in 2002 and 9.5 per cent in 2001.

Cancellation of prior years' obligations

25. Cancellations of prior years' obligations amounted to 23 per cent of prior years' unliquidated obligations in 2003, compared to 17 per cent in 2002 and 30 per cent in 2001. The increase in 2003 compared to 2002 was due primarily to the significant increase in the supplementary programme budget. The organization continues to pay close attention to the amounts recorded as unliquidated obligations throughout the year.

Annex

Financial highlights — 2003

(in millions of United States dollars)

	2003				2002				2001				2000			
	Annual programme	Supplementary programme	Other funds*	Total	Annual programme	Supplementary programme	Other funds*	Total	Annual programme	Supplementary programme	Other funds*	Total	Annual programme	Supplementary programme	Other funds*	Total
Budget	809.1	330.6	7.5	1 147.2	801.7	228.1	7.0	1 036.8	782.1	117.0	7.0	906.1	844.9	68.6	6.8	920.2
Total income	697.5	269.8	13.9	981.2	657.5	185.8	14.9	858.2	622.9	135.3	16.4	774.6	637.2	57.9	14.0	709.1
Income — voluntary contributions	652.6	268.2	8.0	928.8	621.9	185.2	8.7	815.8	634.7	135.3	9.2	779.2	640.2	57.9	7.3	705.4
Interest & miscellaneous income	5.0	-	5.9	10.9	4.0	-	6.2	10.2	2.2	-	7.2	9.4	5.0	-	6.7	11.7
Currency exchange adjustment	39.9	1.6	-	41.5	31.6	0.6	-	32.2	(14.0)	-	-	(14.0)	(8.0)	-	-	(8.0)
Total expenditures	714.8	232.6	10.0	957.4	698.1	200.1	10.2	908.4	677.6	95.8	9.2	782.6	707.5	67.2	9.1	783.8
Management & administration	43.1	-	-	43.1	36.4	-	-	36.4	34.8	-	-	34.8	35.0	-	-	35.0
Programme support	199.3	18.9	-	218.2	186.5	12.2	-	198.7	181.8	6.2	-	188.0	171.0	7.4	-	178.4
Programme	472.4	213.7	10.0	696.1	475.2	187.9	10.2	673.3	461.0	89.6	9.2	559.8	501.5	59.8	9.1	570.4
Reserves and Fund balances	48.5	49.5	73	171.0	31.1	18.4	70.3	119.8	43.7	48.9	56.3	148.9	53.6	7.3	66.1	127.0
Loan from working capital	-	-	-	-	-	-	-	-	12.0	-	-	12.0	-	-	-	-
Cash and term deposits	62.5	57.0	72.2	191.7	41.5	28.3	68.9	138.7	31.0	54.8	54.7	140.5	44.8	13.7	65.2	123.7
Unliquidated obligations	50.9	34.2	0.2	85.3	49.3	29.0	0.2	78.5	50.6	23.4	0.2	74.2	51.2	15.0	0.2	66.4
Cancellation of Previous Years' obligations	11.4	6.4	0.2	18.0	11.4	1.5	0.2	13.1	17.7	2.2	0.1	20.0	45.5	3.7	0.3	49.5

Note: All budget figures exclude the United Nations regular budget.

*** Includes the Working Capital and Guarantee Fund, Medical Insurance Plan and the Junior Professional Officer scheme.**

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2003. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at several field offices in the same period.

The Board's main findings are as follows:

(a) As in other United Nations entities, unallocated available reserves at the end of 2003 ($78 million) were insufficient to cover the staff termination liabilities, estimated at some $290 million;

(b) Although progress has been made, the value of non-expendable property disclosed in the financial statements at 31 December 2003 remained not fully accurate. This was attributed to errors in data entry and non-recording of assets;

(c) The 2003 operational expenditure not yet supported by implementing partners' financial reports amounted to $9.6 million as at 15 June 2004, which was an improvement over previous years;

(d) The accounting for unliquidated obligations was improved in line with United Nations Accounting Standards, but their disclosure at year-end was not fully accurate;

(e) The decentralization of the Africa Bureau between 1999 and 2001 was conducted hastily and without a preliminary budget; after spending an estimated $13 million in two years, UNHCR eventually recentralized its structure;

(f) UNHCR did not have a fully reliable basis to compute statistics on refugees. The sources of information, which include registration, estimates and surveys, are sometimes of an unknown nature. The statistical unit has been understaffed and UNHCR has not devoted all appropriate means to the project Profile launched to improve its registration and statistical process;

(g) UNHCR has not fully monitored the management of its many offices and buildings around the world, and has had no proactive policy to comply with the policy of sharing United Nations common premises;

(h) The data conversion to the new information system was largely satisfactory, but could have benefited from a better end-user involvement;

(i) The inter-agency coordination regarding information and communication technology strategies, developments and procurement remained limited;

(j) UNHCR had yet to develop and implement a plan against the risk of corruption and fraud.

The Board made recommendations to improve financial management and reporting, information technology management and programme management. It has noted that, in most respects, UNHCR has actively responded to recommendations, although some have yet to be implemented. By July 2004, the Administration planned to implement a number of appropriate remedies.

A list of the Board's main recommendations is provided in paragraph 12 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) for the period from 1 January to 31 December 2003, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2003 had been incurred for the purposes approved by the Executive Committee; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2003, and the results of operations for the period then ended. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered it necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations Financial Regulation 7.5 and article 11.4 of the Financial Rules for voluntary funds administered by the High Commissioner for Refugees, principally on the management of decentralization, and statistics, information and communication technology strategy and data migration. The audit was carried out at UNHCR headquarters in Geneva and at its offices in Argentina, Armenia, Egypt, Georgia, the Islamic Republic of Iran and Sri Lanka for the same period.

4. The General Assembly, in paragraph 6 of its resolution 57/278 of 20 December 2002, requested the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations System. **The Board noted that UNHCR had not taken any action in this regard. UNHCR indicated to the Board that it intended to do so wherever feasible.**

5. The General Assembly also requested the Board to follow up on previous recommendations and to report to it accordingly. These matters are addressed in paragraphs 9, 10 and 11 below.

6. The Board continued its practice of reporting the results of specific audits through management letters containing audit findings and recommendations to the Administration. The practice allowed an ongoing dialogue with the Administration.

7. The present report covers matters, which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and

conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

8. A summary of the Board's main recommendations is contained in paragraph 12 below. The detailed findings are discussed in paragraphs 14 to 196.

1. Previous recommendations not fully implemented

9. UNHCR had yet to implement a recommendation dating back to 1996 on non-expendable property, as mentioned in paragraph 65 below. For the year ended 31 December 2002, out of a total of 34 recommendations, 16 (47 per cent) were implemented by June 2004 and 18 (53 per cent) were under implementation. None remained unimplemented. The comments of the Board have been summarized in the annex to the present chapter.

10. The General Assembly, in its resolution 58/249 of 23 December 2003, noted with concern the shortcomings identified by the Board of Auditors in the management of financial and human resources. The General Assembly urged the High Commissioner to continue to implement the Board's recommendations, and requested him to report regularly to the relevant governing bodies on progress made in that regard. The High Commissioner reported accordingly on the status of implementation of the recommendations to the 29th meeting of the Standing Committee in March 2004, and planned to continue to report regularly to both the Standing and the Executive Committees.

11. The Board has reiterated, in paragraphs 21, 46 and 76 of the present report, previous recommendations that had not yet been implemented. The Board invites the Administration to assign specific responsibility and establish an achievable time frame to implement them.

2. Main recommendations

12. The Board's main recommendations are that UNHCR:

(a) **Monitor accurately its commitments against future financial periods (para. 36);**

(b) **Monitor centrally the validity of its year-end unliquidated obligations (para. 57);**

(c) **Correct its assets database in a timely manner and improve assets reporting by field offices (para. 67);**

(d) **Take further steps to obtain and verify in a timely manner all subproject monitoring reports from implementing partners (para. 74);**

(e) **Fully take into account, in its change-management initiatives, the lessons learned from its Africa Bureau decentralization/recentralization process (para. 96);**

(f) **Continue its efforts to improve the precision of the statistical inputs on refugees (para. 119 (a));**

(g) **Obtain as much data as possible through refugee registration (para. 119 (b));**

(h) Improve its coordination with other United Nations organizations on information and communication technology strategy and development (para. 138);

(i) Review the coordination with software users for its information and communication technology developments and validate the calendar for field office deployment of its new information system after the shortcomings the Board identified have been solved (para. 175).

13. The Board's other recommendations appear in paragraphs 21, 33, 40, 46, 48, 60, 62, 76, 79, 122, 125, 131, 142, 149, 151, 154, 157, 160, 165, 167, 169, 177, 179, 181, 183, 185, 192, 196.

B. Financial issues

1. Financial overview

14. Table 1 provides the figures of the statement on income and expenditure and changes in reserves and fund balances over the past five years.

Table 1

Statement of income and expenditure and changes in reserves and fund balances for the years 1999-2003

(In millions of United States dollars)

	1999	*2000*	*2001*	*2002*	*2003*
Total income	927	710	775	858	981
Total expenditure	1 023	784	783	908	957
Excess (shortfall) of income over expenditure	(96)	(74)	(8)	(50)	24
Prior year adjustments[a]	45	57	29	21	27
Reserve and fund balances, end of year	145	128	149	120	171

[a] The table includes adjustments to prior years' contributions, adjustments to prior years' expenditure and cancellations of prior years' obligations.

15. The UNHCR statement on income does not include resources received from the United Nations regular budget (General Fund), as mentioned in note 1 to the financial statements ($28 million in 2003).

16. After five years of a declining trend, reserves at year's end increased to $171 million, a significant upturn although still below the $196 million level of 1998. This was due to a 14 per cent increase of voluntary contributions, from $815 million in 2002 to $929 million in 2003, whereas the reported increase in expenditure was 5.4 per cent. As regards the liquidity position, the assets-to-liabilities ratio increased from 2.1 at the end of 2002 to 2.4 at the end of 2003, with assets of $291 million and short-term liabilities of $120 million.

17. However, this positive result of $24 million should be considered with caution. For example, exchange rate fluctuations have had contradictory effects on the result. The depreciation of the dollar increased the overall budget expenditures by $42 million, a cost which was almost nullified by the currency exchange adjustments

which resulted in a gain of $41.4 million. Similarly, the effects of delayed programme implementation should be considered. For example, the contributions received in 2003 for the Iraqi programme were $75 million, whereas expenditures were $55 million, leading to a carry-over of $20 million: this alone, for a single programme not fully implemented, in economic if not in accounting terms, accounted for most of the apparent excess of income over expenditure in 2003.

18. The excess of income over expenditure increased the reserves, as reflected in table 2 below (financial statement I). The only funds not earmarked amount to the statutory $50 million in the Working Capital and Guarantee Fund, and to $28.8 million in the balance of the Annual Budget Fund. The other funds are totally earmarked for annual and supplementary programme funds, junior professional officers and the Medical Insurance Plan.

Table 2

Reserve and fund balances at year's end, for the years 1999-2003

(In millions of United States dollars)

	1999	*2000*	*2001*	*2002*	*2003*
1. Earmarked	75	75	57	70	93
2. Not earmarked	70	53	92	50	78
Total	**145**	**128**	**149**	**120**	**171**

19. The reserves could therefore not cover, once again and by far, the $290 million in long-term liabilities for after-service health insurance, accrued annual leave and termination benefits. The figures reported up to 2000 proved to be unreliable. The liabilities have since then been estimated by a consulting actuary, as indicated in note 15 to the financial statements and table 3 below.

Table 3

Liabilities for end-of-service and post-retirement benefits for the years 2001-2003

(In millions of United States dollars)

	2000	*2001*	*2002*	*2003*
After-service health insurance	260	91	120	136
Accrued annual leave	18-20	21	22	25
Termination benefits	105	116	121	129
Total	**383-385**	**228**	**263**	**290**

Source: UNHCR, calculated since 2001 on an accrued liability basis.

20. The decision of the General Assembly, in its resolution 58/153, to remove the temporal limitation on the continuation of the Office of the High Commissioner contained in its resolution 57/186 and to continue the Office until the refugee problem is solved has not removed the issue of unfunded liabilities. Voluntary-funded organizations such as UNHCR are particularly vulnerable to the risk of a downturn in income, which could lead to significant expenditures in this matter

while no funds are set aside to cover them. Management has discussed this matter with other United Nations agencies and awaited a report by the United Nations Secretariat on the full extent of the unfunded staff termination and post-service liabilities and proposed measures in this respect.

21. **The Board reiterates the recommendation that UNHCR, in conjunction with the United Nations Secretariat, review the funding mechanism for end-of-service and post-retirement benefits liabilities.**

2. United Nations system accounting standards

22. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2003 conformed to the United Nations system accounting standards. The review indicated that the financial statements were consistent with the standards.

3. Financial statements' presentation and disclosure

23. In paragraph 12 of its resolution 55/220 of 23 December 2000, the General Assembly requested the Secretary-General and the executive heads of the funds and programmes of the United Nations, in conjunction with the Board of Auditors, to continue to evaluate what financial information should be presented in the financial statements and schedules and what should be presented in annexes to the statements. The Board has thus conducted a preliminary review of the general presentation and disclosure in the financial statements for the year ended 31 December 2003.

24. UNHCR has taken into consideration the Board's recommendations with regard, inter alia, to "Unliquidated obligations" for the financial statements for the year ended 31 December 2003.

25. The Board did not review governance issues as listed below, but noted that the governance principles may already be applied in documents issued to the Executive Committee or other governing bodies as part of UNHCR's normal reporting process. These include, inter alia, annual report of the High Commissioner, the *Statistical Yearbook 2001 on Refugees, Asylum-seekers and Other Persons of Concern*, the *Global Report*, the *Mid-Year Progress Report*, and the *Global Appeal*, the annual programme budget document, the report on UNHCR oversight activities, and individual and country offices reports.

Financial highlights

26. The commentaries in the financial highlights prepared by UNHCR (chapter I of the Board's report on the financial statements) do not mention the governance issues discussed below.

Performance reporting and non-financial information

27. There is no mention in chapter I of performance in terms of its organizational objectives and mandate. While programme expenditure per country and per region is presented in financial terms in schedule 3, non-financial information disclosures seem to have been overlooked in the preparation of the current and prior reports. No mention was made of key objectives, such as providing international protection to refugees and seeking durable solutions to refugee problems. Such performance information and non-financial information disclosures are more likely to be of value

to the relevant stakeholders over and above the mandatory financial information disclosures.

Social accounting issues

28. Recent international stakeholder surveys have noted that consideration should be given to the desirability of reporting to stakeholders such social accounting information as environmental reporting; employee and/or human capital reporting, such as an analysis of the composition of staff, an analysis of the skills of current staff compared to the skills needed and details on future staff requirements (including the continuity plan/rotation policy); health and safety issues; and social reporting and "greening". UNHCR does not include such data in its "financial highlights" or related documents.

Risk management, continuity and internal control

29. The survival of most organizations is dependent, inter alia, on the constant identification of risks and continuous development of systems and controls to address those risks. As such, risk information disclosures are relevant to the needs of financial statement users. As a rule, such disclosures would deal, at a minimum, with the measures put in place to address financial risks, to safeguard assets and financial records, and to ensure continuity in the event of a disaster. UNHCR does not include such data in its financial highlights or related documents.

30. While the financial highlights provided a summary of the financial statements of 2003, no key indicators-ratios such as current ratio and current liabilities as a percentage of total liabilities were included.

31. UNHCR does not mention the existence of a disaster management and recovery plan; internal measures to manage risks, internal code of ethics and conduct and enforcement thereof among employees; the internal audit function; details of any oversight committee reviewing the work of internal audit; or measures put in place to safeguard the integrity of management and financial information.

32. UNHCR is not so far considering the possibility of disclosing such data with their future financial statements, in order to keep the financial statements focused on their core business. However, UNHCR indicated to the Board that it might consider referencing the already available information related to corporate governance, and that it would consider including in future financial statements those items that the United Nations community would deem relevant.

33. **The Board recommends that UNHCR consider disclosing items in the financial report in terms of best governance principles relating to oversight, performance reporting, social accounting issues, risk management, continuity and internal control issues. In this regard, UNHCR should revert to paragraph 6 of resolution 57/278, by which the General Assembly requested the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system, since better disclosure would be a step towards taking a proactive approach to the review requested by the Assembly.**

Deferred expenditures

34. UNHCR was unable to provide an exhaustive list of multi-year contracts inducing deferred charges and in force in 2003. Contrary to article 10.4 of the UNHCR Financial Rules, which requires that a record of commitments for future periods be maintained, there was no recording of commitments for the following years either in the field or at Headquarters.

35. UNHCR therefore cannot check the accuracy and exhaustiveness of the information recorded in the accounting system, and is not in a position to ensure that all deferred charges are properly accounted for in the annual financial statements. During the Board's review, a multi-year contract was identified and is now reflected as a deferred charge in the accounts.

36. **UNHCR agreed with the Board's recommendation to monitor accurately its commitments against future financial periods.**

Currency exchange and other adjustments

37. The improvement in the balance of reported income and expenditure would not have occurred if there had not been a positive trend in currency exchange adjustments, which in 2003 generated an income of $41 million ($32.2 million in 2002), of which $9.2 million was realized gains on transactions settled during the year ($7.1 million in 2002).

38. Note 2 (h) to the financial statements provides that "Currency exchange adjustments include exchange losses and gains on transactions and losses and gains from revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. Apart from the unrealized gains or losses on contributions receivable, which are charged to the respective funds, exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund."

39. UNHCR charges unrealized exchange gains and losses on contributions to the respective funds, without documenting the basis for doing so, while it charges realized gains and losses to the Annual Programme Fund only (for instance, two realized exchange gains of $300,270 and $154,305 were charged to the latter). The result of this practice is that transactions are not posted consistently.

40. **UNHCR agreed with the Board's recommendation to charge exchange gains and losses on contributions to the appropriate funds, and planned to implement a consistent practice in 2004.**

41. UNHCR reported the overall impact of the exchange rate depreciation of the dollar, mainly on staff costs, to be an additional expenditure of $43 million for 2003.

42. UNHCR's recosting methodology is to revise all budgets during the year in order to take into account the new rates of exchange and the changes in the requirements, based on actual expenditure. It accordingly decided on cost-saving measures and closely monitored their implementation. This eventually contributed to the reported excess of income over expenditure. This was a first step towards complying with paragraph 6 of resolution 58/249, in which the General Assembly requested the High Commissioner to examine the causes of continued operating deficits with a view to ensuring that the Office usually operates within its income for each financial year.

4. Programme management and support costs

Operational and administrative expenditure

43. In paragraph 30 of its previous report,[1] the Board recommended that UNHCR assess the adequacy of the level of its non-programme expenditures. Table 4 below shows the breakdown of expenditures by operational project (series 100-500), "programme" expenditure as defined by UNHCR (including the above and series 700, subtotal D), programme support and administrative expenditure (series 800 and 900). In order to assess the share of administrative expenditure, the table includes the expenditure funded from the United Nations regular budget (line E), which relates to headquarters administrative expenditure. Conversely, it excludes expenditures of the Medical Insurance Plan and of the Working Capital Fund.

Table 4
Expenditures
(In millions of United States dollars)

Series	*Type of assistance*	*2001*	*2002*	*2003*	*2003/2001*
100	Emergency	54.1	129.3	48.1	-11%
200	Care and maintenance	192.7	165.7	182.2	-5%
300	Repatriation	91.0	132.5	183.5	102%
400	Local settlement	89.0	101.6	110.5	24%
500	Resettlement	4.6	4.2	3.3	-28%
A	**Subtotal operational projects**	**431.3**	**533.3**	**527.6**	**23%**
700	Protection, monitoring and coordination	119.2	129.8	158.4	33%
B	**Subtotal "Programme" A + series 700**	**550.5**	**663.1**	**686**	**25%**
800	Programme support	188.0	198.6	218.2	16%
900	Management and administration	34.8	43.6	43.1	24%
C	**Subtotal 800 and 900**	**222.8**	**242.2**	**261.3**	**17%**
D	Total expenditure funded by voluntary contribution	773.4	905.4	950.8	23%
E	Regular budget expenditure (900 series costs)	20.4	21.0	28.2	38%
F	**Total expenditure (D + E)**	**793.8**	**926.4**	**979**	**23%**
A/F	Operational expenditure/total expenditure	54%	58%	54%	
B/F	Programme expenditure/total expenditure	69%	72%	70%	
F-A	Non-operational expenditure	362.5	393.1	448.3	- 85.8
F-B	Non-programme expenditure	243.2	263.3	293	- 49.8
G	Non-operational expenditure/total expenditure	31%	28%	30%	
H	**Non-programme expenditure/total expenditure**	**31%**	**28%**	**30%**	

Source: UNHCR.

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[1] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5E* (A/58/5/Add.5).

44. The expenditures on the Iraqi programme ($55 million) represented almost 10.5 per cent of series A expenditures.

45. The share of "non-programme" expenditure against total expenditure (line H) slightly increased to 30 per cent in 2003. However, the respective shares of programme support and management and administration have remained stable at 26 to 28 per cent during the last four years, the balance being for programme expenditures. UNHCR is continuing the review of classification of all expenditures to assess the trend.

46. **The Board reiterates its recommendation that UNHCR continue to monitor the adequacy of the level of its non-programme expenditures.**

5. Banking

47. On 31 December 2003 UNHCR made a provision for $1.2 million, representing the funds deposited in a Liberia subsidiary of an Italian bank. UNHCR explained that the bank "is in the process of an agreed liquidation. The Liberian Central Bank has confirmed that the assets … kept with the Central Bank are sufficient to cover creditors' deposits. (UNHCR) has made the provision because there are concerns that the Central Bank might delay the liquidation procedures and payments to the creditors." The High Commissioner discussed the matter with the Liberian authorities.

48. **The Board recommends that UNHCR continue efforts to recover the amount of $1,219,002 deposited in a bank based in Liberia.**

6. Unliquidated obligations

49. The unliquidated obligations for 2003 (statement II) amounted to $85.3 million, an increase of 8.6 per cent over 2002. This increase was mainly due to the growth of the volume of the transactions under the supplementary budget, by 18 per cent as compared to 2002. This resulted in an increase in unliquidated obligations for the supplementary budget of $7.9 million for 2003, compared to 2002. UNHCR also explained that "in 2003, an amount of $897,515 was committed for UNOG After-Service Health Insurance subsidy for UNHCR retirees, based on a billing established on a monthly basis and some $3 million for People Soft of which $2,094,732 represents the last instalment to be paid ... according to the contract signed in March 2003. This justifies the increase of the unliquidated obligations that are reported under headquarters."

50. The Board of Auditors has repeatedly stressed that UNHCR has retained large amounts of funds at the end of each year in unliquidated obligations which it then cancels in the following years. In 2003, UNHCR explained that "with the implementation of the Management Systems Renewal Project (MSRP), the appropriate expenditure recognition policy and accounting practices will be set in accordance with United Nations system accounting standards".

51. The UNHCR practice with regard to unliquidated obligations that was used until 2002 was to charge as expenditure the amounts in the "letters of instruction". These letters are internal spending authorizations for administrative and operational projects. At year's end, UNHCR reported as unliquidated obligations the difference between the amounts in the letters of instruction — i.e., the available budget — and the disbursements, whether or not they represented actual commitments.

52. With the migration to Management Systems Renewal Project, UNHCR properly instructed all budget holders, through an inter-office memorandum/field office memorandum (IOM/FOM) dated 4 November 2003, to ensure that unliquidated obligations "represent firm commitments supported by either a contract, locally issued purchase order, outstanding invoice, locally issued PT8 and Global Travel Authorisations (GTA)".

53. A total amount of $17,964,496 of unliquidated obligations for 2002 and prior years was cancelled by 15 January 2003. Out of a sample of 40 per cent of this amount, the Board found that $1,689,755 (21 per cent) of these unliquidated obligations had no justification at all.

54. The Board reviewed the unliquidated obligations reported as at 31 December 2003 by a few offices representing 6.7 per cent of the total. Out of $6.8 million in unliquidated obligations, $3 million was not valid. UNHCR cancelled these in time for the final financial statements.

55. Unliquidated obligations reported by the field offices are entered in the accounts after compilation in headquarters by the Desks (for Operational Projects) and the Budget Section (for Administrative Projects). There appeared to have been little or no headquarter review of the back-up documentation, since UNHCR could not provide any such documentation.

56. This casts a serious doubt on the validity of the unliquidated obligations, which were therefore still overstated in the financial statements. In view of the above observations, the Board expresses its concern about the extent of continued overstatement of such obligations, but welcomes the compliance introduced by UNHCR, for the first time in 2003, with rules on the computation of unliquidated obligations.

57. **UNHCR agreed with the Board's recommendation to monitor centrally the validity of its year-end unliquidated obligations.**

7. Accounts payable

58. The Board noted two accounting methods used for accounts payable. On the one hand, an individual invoice received is first posted as a payable, and, if found in order, is settled immediately and debited to expenditure; if it is disputed, it remains as a payable. This is compliant with United Nations system accounting standards. On the other hand, an inter-office voucher payable to another United Nations entity is posted as a payable only when undisputed by UNHCR; if disputed, it is put on hold until solved.

59. UNHCR provided no formal justification for using two different methods for similar accounting records. Not disclosing all payables to other United Nations agencies if they are disputed is not consistent with the principle of exercising prudence in preparing financial statements, as provided by paragraph 5 of the United Nations system accounting standards.

60. **UNHCR agreed with the Board's recommendation to align its accounting procedures for payables with the United Nations system accounting standards.**

61. The 2003 financial statements include long-outstanding payables for $1.06 million recorded in 2000 or earlier (7.7 per cent of the total amount) without documented justification.

62. **The Board recommends that UNHCR review and reconcile long-outstanding payables to ensure that only valid payables are recorded in the accounts.**

8. Expendable and non-expendable property

63. The Board recommended in paragraph 44 of its previous report that UNHCR actively pursue its efforts towards reducing the default values in its asset management system and providing an accurate disclosure of non-expendable property.

64. According to note 13 to the financial statements, the acquisition value of non-expendable property recorded in the asset track database was $385,261,292 (of which $12,988,925 at headquarters) on 31 December 2003. Their depreciated value was $120,307,163, which was significant as compared with the amount of $43,559,269 at the end of 2002. As UNHCR explained in the note, these figures must be considered with caution. For headquarters' assets, the Board was provided with the physical report it had recommended: UNHCR verified the inventory in November/December 2003 and converted the updated asset track data into the new computing system. UNHCR tracked down 6,070 items out of 12,681 recorded in its database, i.e., only 48 per cent. UNHCR has undertaken action to clarify the status of the missing 52 per cent of items.

65. For assets granted to implementing partners, the Board's field visits showed that the figures in asset track were not entirely reliable: physical inventories were not conducted in all sites of implementing partners (the Islamic Republic of Iran, Armenia), and it was not possible to reconcile the list of assets held by implementing partners and the asset track data (Sri Lanka, Georgia, Armenia). Many old assets were not precisely located, and their custodians were sometimes recorded as "unknown" (Sri Lanka). The depreciated value of some items reported under the asset track was sometimes over the acquisition value (Egypt).

66. UNHCR explained that it has undertaken a quality control of all databases, and was making progress. In December 2003, detailed procedures were published in an updated chapter to the UNHCR Manual covering all steps to be taken from receipt to disposal of assets.

67. **The Board recommends that UNHCR (a) correct its assets database in a timely manner, while (b) pursuing its efforts to improve asset reporting by the field offices.**

9. Write-off of losses of cash, receivables and property

68. UNHCR wrote off a total of $1,879,188 of cash, receivables and property in accordance with UNHCR financial rules 10.6 and 10.7. Within this total, an amount of $601,349 was written off in respect of unrecoverable balances due from various entities and theft/losses of cash. Also within this total, an amount of $1,277,839 was written off with regard to non-expendable property.

10. Ex gratia payments

69. UNHCR reported two ex gratia payments amounting to $19,426, during the financial period ended 31 December 2003: a payment of $438 to a fund for a former

employee shot while on official duty; and compensation of $18,988 following an accident.

C. Management issues

1. Implementing partners expenditure

Audit certificates

70. UNHCR properly requires its implementing partners to supply audit certificates delivered by external auditing firms on their local operations funded by it. The certificates are compulsory for partners having projects with an annual aggregate value of $100,000 and above, except for United Nations and related agencies, for which there is direct external audit coverage. In its reports for year 2001[2] and for 2002,[3] the Board expressed its concern about the recurrent, unsatisfactorily low percentage of audit certificates received by December of the second year following the completion of a project. The situation has improved. Table 5 below shows that as at 31 January 2004 UNHCR had received 68.5 per cent of the audit certificates for expenditure related to projects implemented in 2002, as compared with 47.5 per cent at 31 January 2003 for 2001.

Table 5
Data on audit certificates received as at 31 January 2004

	For year 2001			*For year 2002*		
	Funded	*With audit certificates*	*% audit certificates*	*Funded*	*With audit certificates*	*% audit certificates*
Governmental partners (all projects)	83.7	56.3	67.26	88.2	52.2	59.18
International non-governmental organizations (all projects)	119.5	105.5	88.28	137.9	109.5	79.41
Local non-governmental organizations (all projects)	69.1	43.4	62.81	80.8	41.3	51.11
All subprojects	272.3	205.2	75.36	306.9	203	66.15
Of which subprojects > $100,000	*259.8*	*202.96*	78.12	*293.1*	*200.9*	68.54

Source: UNHCR.

71. In its above-mentioned reports, the Board also pointed out that the rules for partner audit certification were inadequate to provide assurance about the proper use of funds. Following the Board's recommendation, the UNHCR Oversight Committee endorsed recommendations issued by its Internal Audit Service to improve the audit certification process, which led to the issuance on 8 December 2003 of IOM/FOM 61/2003. For projects beginning on 1 January 2004, audit certificates are to show a clear expression of opinion and to be accompanied by a

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[2] Ibid., *Fifty-seventh Session, Supplement No. 5E* (A/57/5/Add.5).

[3] See footnote 1.

management letter. A summary progress report on audit certificates received at headquarters is to be submitted every six months to the Oversight Committee. This is mandatory for projects implemented by governmental and national non-governmental organization partners with an aggregate value of $100,000 and above and for projects implemented by international non-governmental organization partners in the same country with an aggregate value of $300,000 and above. The audit certificate should be submitted by an independent audit firm contracted by UNHCR within six months of the final date for liquidation of commitments. **The Board commends UNHCR for setting these procedures.**

Subproject monitoring reports

72. Funds transferred to implementing partners amounted to $304.6 million in 2003. They are directly recorded as expenditures in the financial statements. The payments and the use of the funds are recorded in a project ledger account (X.21) used on an ongoing basis for the monitoring of these expenditures. An additional payment is released when the partner has justified the use of the funds (at least 70 per cent of previous instalments) through the remittance of a subproject monitoring report. The usual liquidation date of projects and subprojects is on 31 January of the following year. The final reports are due 15 days after the liquidation date, usually in February of the following year. At the end of a financial year, the X.21 closing balances are carried forward as opening balances and then continue to get cleared as the reports arrive. As at 31 December 2003, the X.21 expenditure not yet justified amounted to $118.97 million, i.e., 40 per cent, while it had amounted to $90.6 million (31 per cent) a year earlier.

73. UNHCR stated that these reports had in fact been received in a timely manner, but that their recording and recognition in the new computer system was delayed during the initial stage of implementation. UNHCR eventually brought the balances down to $70 million as at 30 April 2004 and to $9.5 million as at 15 June 2004, a significant improvement over the previous year ($14.2 million as at 11 June 2003). Out of that amount, $1.8 million was for projects extended up to 31 March 2004, and $4.8 million for projects extended up to 31 October 2004.

74. **UNHCR agreed with the Board's recommendation to take further steps to obtain and verify in a timely manner all subproject monitoring reports from implementing partners.**

Receivables

75. UNHCR made provisions for doubtful accounts receivable from implementing partners amounting to $1,280,944 as at 31 December 2003. The Board reviewed a sample of $596,689; most files ($386,890 or 64 per cent of the sample) lacked subproject monitoring reports from the implementing partners. Those projects dated back to the period 1994-2001, but the Board's recent field visits have shown that there is still room for improvement in this area. Considering that paragraph 10 of the statute mentions that the High Commissioner has to select the "best qualified" implementing partners, **the Board is of the view that UNHCR should continue its efforts to select the best qualified implementing partners, and to take into account internal audit findings in this respect.** UNHCR commented that the Operational Policy Committee would review this issue in June 2004.

76. **The Board reiterates its recommendation that UNHCR continue to assess the qualifications of those implementing partners whose accounting systems and internal controls are not adequate.**

2. Human resources management

77. After an extensive audit of human resources management, the Board recommended in paragraph 87 of its previous report that the High Commissioner restore full control of the staffing table and disclose comprehensive staff statistics in the budget and financial reports. In January 2004, UNHCR introduced, in addition to the already established post and staff report, a system to track staff members assigned to Temporary Assistance as approved by the Operational Review Board. UNHCR commented that in the planning process for 2005 it would undertake a comprehensive review of the existing and required staffing (on post or charged to Temporary Assistance) to ensure full control of the staffing table.

78. UNHCR disseminated new Rules and Procedure Guidelines of the Appointments, Posting and Promotions Board, through the IOM/FOM of 3 November 2003. The rules addressed the main concerns of the Board by, inter alia, establishing a new contract policy for the Professional category, redefining the policies on rotation, on staff in between assignments, and on accelerated vacancy management to meet urgent operational needs. UNHCR made similar progress regarding recruitment as well as the administration of the Housing Maintenance Element, and an "e-Learning" policy.

79. **The Board commends UNHCR for timely implementation of some of its recommendations and will follow up on their full implementation.**

80. The Board recommended that UNHCR review the finance staffing, based on workload indicators and on benchmarking with comparable United Nations entities. UNHCR stated that the staffing level of finance functions would be reviewed in conjunction with the 2005 budget process, taking into account changes in the nature of work. UNHCR has undertaken staffing benchmarking with other United Nations agencies.

3. The regionalization/decentralization process

81. UNHCR headquarters has had a culture of a centralized authority, but programme implementation has been carried out through country-based structures and mechanisms. The increased involvement of the Office in cross-border and regional operations, involving large population movements, forced it to pay more attention to regional structures and arrangements. It was felt that many decisions referred to headquarters could be taken by the field, thereby improving decision-making and effectiveness and providing for a lighter headquarters structure; that political, social and economical issues are too complex to be managed from a central location; that there is a need for a quicker response as the pace of events accelerates; and that such changes are facilitated by new information and communication technologies. A major effort to move towards a more decentralized management structure thus took place at the end of the 1990s.

82. The Board has reviewed the decision process, the present status of regionalization and the cost of decentralization of Regional Directorate Offices in Africa, a continent which represented 40 per cent of UNHCR programme

expenditure in 2002. The Board did not review the UNHCR regional management in other continents.

The creation of African Directorates

83. The High Commissioner's IOM/FOM of 18 February 1999 put into place one reunited Africa Bureau at headquarters, and three field-based Regional Directorate Offices with full authority over their own operations. The main rationale was to have both an Africa-wide view of operations, while increasing decision-making in the field. The Regional Directorate Offices were located in Addis Ababa for the Great Lakes and the Horn of Africa regions, Pretoria for southern Africa, and Abidjan for West and Central Africa. A Regional Service Centre (Nairobi) offered protection support, external relations, health, nutrition and community services, procurement, and Great Lakes region support.

84. There had been little cost-benefit analysis beyond the undocumented assumption that savings would offset the costs of decentralizing. The IOM/FOM of 8 October 1999, stated a restructuring cost of $1.2 million in 1999, to be offset by the year 2001 through rationalizing headquarters structure and streamlining tasks in field locations.

85. Management encountered and documented difficulties in the implementation of the decentralized structure. According to comprehensive reviews, the regionalization/decentralization process did not reduce the role of headquarters, especially because many decisions continued to be referred to Geneva. The change in the management structure may not have been adequately supported by a full devolution of authority, information systems, tools and other mechanisms required to make the change successful. The decentralization process of the Africa management structure did not fully address the issue of decentralization and delegation of authority and how this related to the job descriptions of key posts (e.g., Senior Resource Managers who managed few resources, Liaison Units that acted as former Desks). The creation of the Regional Directorates implied the delegation by headquarters of the authority to take decisions and manage human and financial resources related to delegated functions. But it also implied the development of the responsibility and accountability of the managers, which was not fully done.

86. Decentralization consisted largely of high-level decisions such as the creation of the Regional Directorate Offices and as some key management posts. Insufficient attention was paid to the work procedures, lines of authority, coordination and interface with Geneva-based support units. Designing a management structure did not follow the redesign of work processes. While the Africa Bureau was "decentralized", the rest of the organization, including all support processes on which the Africa Bureau continued to depend, remained firmly centralized in Geneva.

87. With regard to Eastern Africa, the existence of two sites resulted in a split between a policy-making and operational management structure (Addis Ababa) and a technical support structure (Nairobi), depriving the Regional Directorate of some indispensable synergies.

88. UNHCR then stopped the decentralization process halfway because there had not been a clear strategic plan. Despite the confirmed potential of the reform, after

carefully reviewing the advantages and disadvantages linked to the management structure in Africa, as well as the operational developments in the region, the High Commissioner discontinued, in accordance with the IOM/FOM of 13 December 2001, the three Regional Directorates and moved from a "cluster approach" to a more "situational" approach in Africa. The revised, more centralized Africa Bureau management structure became fully effective as of April 2002.

89. This reversal was decided two years after the beginning of the process. The short delay did not allow for a reliable return on investment (see para. 92 below), and the impact on staff morale and motivation were reported as having been significant.

90. Although the process was intended to make the organization more flexible and to reduce headquarters expenditures and costs, the two structural ratios (headquarters expenditures compared to total expenditures and number of staff in headquarters compared to total number of staff) worsened during the regionalization process, from 1999 to 2002, at a time when Africa represented on average over 40 per cent of the total UNHCR expenditures. Table 6 below covers the period 1999-2002 as this matter was reviewed by the Board before the 2003 figures were finalized.

Table 6

UNHCR expenditures and staff from 1999 to 2002

Expenditures: before year-end adjustments	*1999*	*2000*	*2001*	*2002*	*2002/1999*
1. People of concern	21 500 000	22 300 000	21 800 000	20 500 000	-4.7%
2. Headquarters expenditures	$113 534 650	$111 588 452	$113 725 420	$130 393 192	14.8%
3. Number of posts at headquarters	691	698	712	758	9.7%
4. Field expenditures	$845 998 590	$739 557 058	$659 200 850	$778 590 461	-8.0%
5. Number of field posts	4 210	4 169	3 763	3 649	-13.3%
6. Expenditure headquarters/total expenditure	11.83%	13.11%	14.71%	14.34%	21.2%
7. Posts headquarters/total posts	14.10%	14.34%	15.91%	17.20%	22.0%
8. Africa/total field expenditure	40.1%	40.9%	45.2%	41.5%	
9. Africa/total posts (line 3 + line 5)	39.7%	37.4%	42.3%	40.0%	

91. As reported by UNHCR, the cost of moving to and from a decentralized pattern for Africa was estimated by UNHCR at $13 million in staff transfers, rental of premises, acquisition of cars and computers and other costs which would not have otherwise been incurred. This estimate does not include the direct and indirect costs of travel from headquarters to the field, training, brainstorming and meetings. The surge of regional expenditure in 2000-2001 (line 1 to 3) reflects budget transfers at that time to the new offices.

Table 7
Africa expenditures from 1998 to 2002
(In thousands of United States dollars)

	1998	*1999*	*2000*	*2001*	*2002*	*2002/1998 (per cent)*
Regional Directorates' expenditures						
1. **Staff**	3.562	3.443	8.620	8.674	3.537	-0.7
2. Non-staff	1.277	1.254	3.240	2.876	1.604	25.6
3. **Subtotal**	4.838	4.697	11.861	11.550	5.141	6.3
HQ Africa Bureau expenditures						
4. Staff	5.664	4.709	4.298	4.330	5.369	-5.2
5. Non-staff	662	597	824	490	500	-24.5
6. Subtotal	6.326	5.306	5.122	4.820	5.869	-7.2
7. **Total**	**11.164**	**10.003**	**16.983**	**16.370**	**11.010**	-1.4
8. **Total Africa field costs**	**328.158**	**292.181**	**280.968**	**306.589**	**315.106**	-4.0
9. Number of posts at headquarters	60	36	45	45	57	-5.0
10. Number of posts in the field	1,885	1,783	1,846	1,717	1,756	-6.8
11. Number of refugees (thousands)	3,162	3,340	3,437	3,093	NA	
12. Percentage line 7/8	3.4%	3.4%	6.0%	5.3%	3.5%	
13. Expenditure per staff member, line 8/(9+10)	168	161	149	174	174	3.6
14. Percentage line 9/10	3.2%	2.2%	2.4%	2.6%	3.2%	
15. Cost per refugee line 8/11	$103	$87	$82	$99	NA	

Source: UNHCR.

92. Table 7 shows that staff for the Africa region at headquarters represented 2.2 per cent of the number of staff posted in Africa in 1999 (line 14) before regionalization; that increased to 2.6 per cent in the course of regionalization in 2001, contrary to the expectation of UNHCR that it would decrease. The percentage of expenditures of headquarters and Regional Directorate Offices increased during regionalization, from 3.4 per cent in 1998-1999 to 6 per cent in 2000, and back to 3.5 per cent in 2002 (line 12). The cost per refugee decreased in the first year before increasing the year after (line 15). The two-year duration may not have been sufficient to fully evaluate the impact of the change on expenditures per refugee.

Dissolution of the Regional Directorate Offices

93. The dissolution of the Regional Directorates in Africa — none were created elsewhere — ended the experience, but a strong network remains at the "regional" level, as confirmed by the fact that by mid-2003, there were 116 staff posts in functional categories and locations classified as "regional", i.e., responsible for more than one country. Out of those, 48 were strictly "regional" — functions in regional offices, which cover the same region as the office, and 68 were "area"

posts — functions in country, regional or sub-offices (or even sub/field offices), with a narrower geographical scope.

94. UNHCR did not develop a regionalization policy. Regional offices have been established for numerous purposes and often without clear terms of references. Regional functions are being created, located and managed in an ad hoc manner by individual parts of the organization (e.g., Bureaux or functional units).

95. UNHCR again addressed the issue in an IOM/FOM dated 29 August 2003. It determined that the key recommendations of a report concerning "regional global posts" should be implemented, with managerial and operational advantages to be achieved by grouping regional functions together within clearly defined management structures through the establishment of "Regional Support Hubs". A final report dated 16 December 2003 included an initial cost analysis of grouping the regional global posts for the regional support hubs.

96. **The Board recommends that UNHCR fully take into account, in its change-management initiatives, the lessons learned from its Africa Bureau decentralization/recentralization process.**

4. Statistics and registration management at headquarters

97. UNHCR reported a total of 19.7 million persons of concern as at 31 December 2001, the last year with officially published figures. This comprised 12 million refugees, 940,000 asylum-seekers, 462,000 returned refugees, 5 million internally displaced persons, 241,000 returned internally displaced persons and 1.04 million other people of concern to UNHCR.

98. During the present audit, the Board found that UNHCR did not have a single and fully reliable basis to compute these numbers. The sources of information include registration, estimates, surveys, various methods, and are sometimes of an unknown nature. Moreover, in some instances, various methods would be used in the same geographical area to arrive at the total number of persons of concern.

99. For the implementation of the 1951 Convention and the 1967 Protocol, relating to the Status of Refugees, the statute of UNHCR (chapter I) states that the "United Nations High Commissioner for Refugees ... shall assume the function of providing international protection ... to refugees". Information-gathering on the "persons of concern" is the basis for ensuring legal and physical protection and managing operations. UNHCR assists about 37 per cent of the persons of concern, and therefore needs to know with a degree of accuracy the number of potential beneficiaries who are expected to benefit from its projects, in order to realistically plan field staffing levels and headquarters support, and raise funds.

100. Article 35, paragraph 2, of the Convention on the Status of Refugees states that "the Contracting States undertake to provide [UNHCR] ... data requested concerning: (a) the condition of refugees, (b) the implementation of this Convention, and (c) laws, regulations and decrees ... relating to refugees". Article 8 (f) of the UNHCR statute states that the High Commissioner shall provide for the protection of refugees by "obtaining from Governments information concerning the number and conditions of refugees in their territories". In many countries, UNHCR is involved in the design, planning and implementation of registration and population data management activities, at the request of Governments.

101. The Board noted in paragraph 98 of its report on the 2000 financial statements[4] that "UNHCR needs to know the number of beneficiaries, with a relative degree of accuracy, who are expected to benefit from its projects in order to realistically plan field staffing levels and headquarters support. However, in three field offices the Board found that UNHCR did not have access to an up-to-date record of the number of refugees or internally displaced persons", and in paragraph 100 recommended that "UNHCR establish a suitable system to ensure that accurate information is maintained on the size and characteristics of the refugee population".

102. UNHCR Executive Committee in Conclusion No. 91 of 2001 on registration of refugees and asylum-seekers requested States to take all necessary measures to register and document refugees and asylum-seekers in their territory.

103. UNHCR reported that voluntary repatriation for 2000-2002 concerned 2.4 million persons, and that resettlement departures amounted to 29,294 persons in 2001. However, the information on voluntary repatriation includes some estimates for spontaneous returns and is therefore not very reliable. To approximate the total population to which it provides emergency assistance, UNHCR relies on data reflecting new arrivals. For care and maintenance coverage, it considers the number of UNHCR-assisted refugees in asylum countries. The consequence is that the registration and statistical procedures for persons of concern do not fully coincide with the statistical data on project beneficiaries. It calls into question the relationship between UNHCR project beneficiaries and its statistical and registration procedures.

104. UNHCR does not collect data on the number of people assisted by some categories of assistance (emergency, local settlement), although such data would be necessary for appropriate budgeting and monitoring procedure.

105. According to the *Statistical Yearbook 2001*, the latest available for audit at the time of the Board's review, the expenditure in operational activities amounted to $19 for each of the some 20 million persons of concern to UNHCR. This is not a fully accurate ratio, since the precise number of persons of concern is not known with full assurance. "Persons of concern" are either:

(a) Refugees, persons recognized as refugees under the 1951 Convention relating to the Status of Refugees;

(b) Asylum-seekers, persons whose application for asylum or refugee status is pending in the asylum procedure or who are otherwise registered as asylum-seekers;

(c) Returned refugees, refugees who have returned to their place of origin during the year;

(d) Internally displaced persons, persons displaced within their country and to whom UNHCR extends protection and/or assistance;

(e) Returned internally displaced persons, persons of concern who have returned to their place of origin during the year;

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[4] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).

(f) Others of concern, persons of concern to whom UNHCR extends protection and assistance but who do not fall into any of the above-mentioned categories; most of these persons are located in the former Russian Federation.

106. Refugees assisted by UNHCR refers to the beneficiaries of UNHCR programmes (emergency, care and maintenance, voluntary repatriation, local settlement, resettlement, etc.).

107. In the *Statistical Yearbook 2001*, the total number of persons of concern to UNHCR was 19,760,988, as reflected in table 8 below:

Table 8

Data (by source) on persons of concern to UNHCR, 2001

	UNHCR	*Governments*	*Non-governmental organizations*	*Various sources*	*Not available*	*Total*
1. Refugees	3 443 537	1 303 397	10 571	5 398 094	1 874 300	**12 029 899**
2. Asylum-seekers	76 043	853 462		10 721		**940 226**
3. Returned refugees	236 243	155		225 915	134	**462 447**
4. Internally displaced persons	268 058	2 919 639		1 860 253		**5 047 950**
5. Returned internally displaced persons					240 950	**240 950**
6. Other persons of concern	168 961	148 790		721 765		**1 039 516**
Total	**4 192 842**	**5 225 443**	**10 571**	**8 216 748**	**2 115 384**	**19 760 988**
	21.2%	*26.4%*	*0.1%*	*41.6%*	*10.7%*	*100%*

Source: UNHCR.

108. The last column, "Not available", reflects figures for which the origin of the data is unknown. It reflects statistical tabulations that do not indicate what multiple sources have been used. This does not allow for identifying the correct source or for checking the reliability of data coming from different sources.

109. For the data collection as reflected in table 9 below, UNHCR uses various methods:

(a) Registration, which is the recording, verifying and updating of individual information on persons of concern;

(b) Estimates (the number and/or composition of the population has been approximated on the basis of available evidence);

(c) Surveys (the number, composition or characteristics of the population is obtained from a sample of the population rather than a population as a whole in such a manner that the results of the sample could be extrapolated and reasonably considered applicable to the population as a whole);

(d) "Various" (the total of components established on different bases, e.g., registration and estimates);

(c) Some 10 per cent of the statistics are based on methods the nature of which is not available.

110. The portion of data directly originating from UNHCR is very small compared to other sources. Out of the 19.7 million persons of concern, 4.1 million (21 per cent) have been recorded by the organization, 26 per cent by Governments. Very few of them (0.05 per cent) have been recorded by non-governmental organizations. Table 9 below also shows that 50 per cent of the data has a "various" origin, 41 per cent from multiple sources and 10 per cent for which the source is not available. The category "Various" represents 69 per cent of the source of the category "Other persons of concern", which means that for two thirds of the other persons of concern the source of data collection remains unknown to users of UNHCR data.

111. Concerning the method of data collection for the 2001 *Statistical Yearbook*, table 9 shows that 22 per cent of the data came from registration, 15 per cent from estimates, 50 per cent from a mix of various methods and 10.7 per cent from unknown methods of calculation (column 5).

Table 9

Methods of data collection, 2001

	(1) Registration	*(2) Estimates*	*(3) Survey*	*(4) Various*	*(5) Not available*	*Total*
1. Refugees	2 125 004	2 709 112	4 941	5 316 542	1 874 300	**12 029 899**
2. Asylum-seekers	940 226					**940 226**
3. Returned refugees	180 288	32 624	90 012	159 389	134	**462 447**
4. Internally displaced persons	1 082 407	196 116		3 769 427		**5 047 950**
5. Returned internally displaced persons					240 950	**240 950**
6. Other persons of concern	155 329	139 452		744 735		**1 039 516**
Total	**4 483 254**	**3 077 304**	**94 953**	**9 990 093**	**2 115 384**	**19 760 988**
	22.7%	*15.6%*	*0.5%*	*50.5%*	*10.7%*	*100%*

Source: UNHCR.

112. Column 1 should provide the full statistics on registration. However, column 4 also includes data from registration, as well as from other methods. This is due again to the absence of methodological indications in the statistical publications based on data from Governments, implementing partners and UNHCR.

113. This situation impairs UNHCR efforts to improve the recourse to registration. The Board is also concerned about other factors that affect reliability of the information.

114. For one Member State, the figure was either 2.3 million refugees (according to the Government) or 1,868,000 (according to UNHCR, 2001). For another Member State, the estimate provided by the Government was 3.3 million as compared to 2 million reported by UNHCR.

115. Concerning the qualitative aspect of data collection, UNHCR carried out in 2002 a baseline survey on registration in preparation for the roll-out of new standards, procedures and tools to support registration in the field. The main conclusions concerned the 134 countries that replied, at least partially, covering more than 50 per cent of the persons of concern to UNHCR. Out of these, 58 per cent stated that they issued an individual identity card or something related (refugee certificate, letter of attestation, protection letter, etc.) either to the entire caseload or only part of it. In contrast, only 40 per cent indicated that they issued family identity cards although this is an important aspect of protection as stipulated in article 27 of the 1951 Convention. Increasing the proportion of persons of concern registered on an individual basis has been defined as one of the core priorities of project "Profile".

116. UNHCR has decided that each registration process should include identity photographs, but out of the approximately 7.7 million persons for whom this type of information on collection of photographs is available according to the replies to the survey, only 1.3 million (or 17 per cent) had been photographed.

117. The baseline survey showed that 50 per cent of the populations had been registered within the first month of their arrival and an additional 17 per cent within the first three months, but that 12 per cent were registered more than one year after their arrival.

118. In addition to the issue of statistical reliability, the core problem is that of the planning and budgeting process. For instance, UNHCR could improve the accuracy of its budgeting process if a greater percentage of the statistics were obtained through a reliable registration process. UNHCR has yet to set objectives for the development of registration, and, as a follow-up to the Board's audit, plans to do so.

119. **The Board recommends, and UNHCR agrees with the Board's recommendation, that UNHCR continue its efforts (a) to improve the precision of the statistical inputs, (b) to obtain as much data as possible through refugee registration and (c) to have refugees registered and photographed promptly.**

Expenditures and staffing

120. For the field, an indicative budget in the Registration handbook shows an indicative cost for full individual registration of a population of 80,000 persons at $0.74 per person. However, UNHCR does not monitor this unit cost, computed below for the Board's audit, because expenditures related to registration activities are recorded among data ("O.22") that encompasses not only registration but also status determination and identity cards issuance.

Table 10
Sector O.22 expenditures

	2000	*2001*	*2002*
Expenditure under O.22	$8 231 477	$10 021 088	$9 873 382
Number of refugees assisted by UNHCR	6 853 411	6 760 520	5 647 311
O.22 cost/refugee	$1.20	$1.48	$1.78

121. The amount of expenditures for statistics in 2002 was unknown at headquarters. While statistics are recognized as an essential part of the UNHCR overall international protection function, there is only one statistician in the Population and Geographic Data Section. A post of statistician at the P-3 level created in 2003 was eliminated almost immediately as part of a budget saving exercise. Therefore, the unit copes with all statistical tasks, with the "Profile" project described below, and such additional work as the UNHCR *Statistical Yearbook* initiative launched in 2001. The Yearbook is the first of a new series which is expected to provide relevant and consistent data on people of concern to UNHCR.

122. **The Board recommends that UNHCR (a) identify the expenditures related to its registration activities, with a view to setting related objectives and to monitoring their implementation, and (b) review the adequacy of the staffing in regard to the strategy to be implemented on statistics.**

123. As a response to the Board's report on the 2000 financial statements, UNHCR informed the Board in 2001 that it had completed the study of a project (Profile) to address the collection of basic and reliable population information at the field level and to enhance recording at the regional level. The main objectives are to design new processes and standards to improve quality of registration and revise guidelines accordingly; to train the staff on procedures, standards and tools for carrying out registration activities; to provide direct support to field registration; to develop or redesign simple tools such as standard cards, forms, software and biometrics to help make registration tasks more uniform and effective.

124. The project was launched in September 2002, with a budget of $10 million over three years, and the project core staff was in place in January 2003. A global survey of registration practices and operations due in October 2002 was delivered in March 2003. The revision of the 1994 UNHCR Handbook for Registration, which was due early 2003, was issued in a provisional form in September 2003. The roll-out of new registration software for 30 countries was scheduled for January 2004, but by November 2003 no contract had yet been signed to develop it. UNHCR attributed such delays to the limited size and technical capacity of the workforce, which is not only assigned to the project but also provides ongoing support to field registration. Management also noted the difficulty in reaching a consensus on the recommendations of the 2001 study, some of which are now deemed not sustainable, or technologically impractical.

125. **The Board recommends that UNHCR devote the necessary efforts and resources to implement its project "Profile" within the planned time frame.**

5. Management of office premises

126. From 1999 to 2003, overall rental of premises and related expenditure amounted to some $16.5 million per year. The Board's review aimed to assess the cost-effectiveness of the management of headquarters premises, and how rules and policies were implemented for field offices.

127. UNHCR does not own premises in Geneva, where it leases 20,600 square metres of office and 1,815 square metres of warehouse space (2003). The major part of its office premises (15,622 square metres) is rented through the FIPOI (*Fondation des Immeubles pour les Organisations Internationales*, a not-for-profit Swiss

foundation); in 2001, the Parliament readjusted the rental rates of FIPOI, leading to a rent of $2.4 million per year — instead of $3.3 million previously charged. The average annual rental cost per square metre for all the headquarters offices accordingly was reduced from 280 Swiss francs for year 1999 to 220 Swiss francs for year 2002 (24,986 square metres at that time) and a competitive 180 Swiss francs for 2003.

United Nations House initiative

128. UNHCR owns only two field office buildings among its more than 200 field locations. It has no policy regarding purchase of premises as opposed to renting them. In the period 1999-2003, it spent some $8 million per year for rental plus $5.5 million in related charges for office premises throughout the world, headquarters not included. Only 5 per cent of its offices were shared with other United Nations entities in 2003. Governments provided another 12 per cent of the sites free of charge.

129. As UNHCR has the status of a unit of the United Nations Secretariat, the relevant provisions of General Assembly resolutions apply without the need of any submission to its governing body. The subject of common premises and services in the field has been recurrently addressed by the General Assembly, for instance in its resolutions 44/211 of 22 December 1989, 46/219 of 20 December 1991, 47/199 of 22 December 1992 and 48/209 of 21 December 1993. In 1995, the Secretary-General recommended that "*organizations should normally be housed in common premises at the country level, wherever economically feasible*".[5] Since the 1997 reform programme, the Secretary-General has reinforced the development of shared administrative services through the "United Nations House" initiative. Several reports of the Secretary-General to the Economic and Social Council stressed the importance of continuing this policy, among them the report on progress in the implementation of General Assembly resolution 56/201 of 21 December 2001.[6] According to the UNHCR Manual, Heads of Office should in the first instance attempt to secure rent-free premises from the Government and, should this not be possible, make efforts to obtain accommodation in common United Nations premises.

130. Management recognized that it does not have a clear picture of the current situation of the numerous buildings it uses worldwide, that it does not monitor it and that no proactive policy has been put in place to comply with the policy mentioned above. There is no forecast of the savings that could be achieved through resorting to joint United Nations buildings.

131. **The Board recommends that UNHCR closely monitor the management of its premises in the field and endeavour to further comply with the Secretary-General's "United Nations House" initiative.**

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[5] A/50/202, para. 105.

[6] E/2003/61 of 9 May 2003.

6. Information and communication technology

Strategy

132. In 2003-2004 the Board reviewed the management of the Office's information and communications technology (ICT) strategy, and benchmarked it with 22 other departments, funds, programmes and institutes covered in the Board's annual or biennial reports to the General Assembly. The Board's focus was on the economy and efficiency of the processes that support the ICT strategy: governance, alignment and execution. The review relied on well-established methodologies and best practices, in particular the COBIT guidelines (Control Objectives for Information Technology, published by the Information Systems Audit and Control Association).

133. The aggregated reported expenditures for information and communications technology at UNHCR were $53 million for 2003 (i.e., nearly one seventh of the estimated $350 million reported per year in 2002 and 2003 by the 23 United Nations entities, including UNHCR, whose information and communications technology strategies the Board reviewed). The latter figure was derived from United Nations documents; UNHCR and the Board agree that it is only an approximation. It does not include indirect costs related to information and communications technology management.

Coordination

134. Regarding coordination, UNHCR has participated in several ICT inter-agency boards and related initiatives, including the former Information Systems Coordination Committee and the Information and Communications Technology (ICT) Network. However, UNHCR did not reflect in the documentation provided a signification degree of operation, inter-agency cooperation, and some outsourcing mentioned later.

135. Like all the major United Nations entities, UNHCR has, however, developed its information and communications system in relative isolation from other United Nations system entities. Documents on all ICT strategies, including the UNHCR strategy, have been posted on the web site of the High-Level Committee on Management (HLCM). However, there do not appear to have been explicit efforts to seek commonalities and synergies in the development and implementation of these strategies, such as for Enterprise Resource Planning systems or security policies, except as mentioned below.

136. UNHCR is a member of the Information Technology Network. As part of the structure of the United Nations System Chief Executives Board for Coordination (CEB), the network is the latest body tasked with developing coordination of ICT activities across the entire United Nations system. To its credit, it has undertaken initiatives towards the implementation of a United Nations system Extranet and of a United Nations system search engine, and it reported work in progress in such areas as information security, procurement and knowledge sharing.

137. UNHCR also participates in one longer-established coordination group, the Inter-Agency Telecommunications Advisory Group, set up in 1997. It is particularly concerned with telecommunications facilities for the field, focusing on interoperability and umbrella contracts.

138. **The Board recommends that UNHCR, in cooperation with other United Nations organizations, further improve coordination between the various information and communications technology boards or steering committees with a view to benefiting further from United Nations system-wide experience.**

Strategic Plan

139. UNHCR has developed a strategy, documented in "Information Technology and Telecommunications Services: A Strategic Plan (2002)". The documents available did not, however, include a number of standard items, such as estimated costs or quantitative benefits expected from their future investment plans, as reflected in table 11 below.

Table 11
ICT strategy documents

Heading/content	*UNHCR*
Basic plan and date of issue	*Strategic Plan, March 2002*
SWOT[a] analysis	In part
ICT governance	No
Time horizon of the strategy	Short
Coordination and synergies	Yes[b]
Information management	Yes
Information security	No
Systems for mission support	Yes
Systems for administrative support	Yes
Web strategies (Intranet/Extranet)	No
Knowledge work: dissemination	No
Knowledge work: sharing	No
Knowledge work: capacities	No
Proposed priorities	No
Estimated costs	No
Discussion of known constraints	Yes
Risk analysis	No
Benefits: description	No
Benefits: quantification	No
Infrastructure standards	Partly
Infrastructure improvements (computing, networking)	Yes
Consolidation/rationalization	No
Disaster recovery/business continuity	No
Sourcing operational work	Some

[a] SWOT: Strengths, weaknesses, opportunities and threats, one of the main tools for a comprehensive analysis of ICT.

[b] Enterprise Resource Planning discussion and outsourcing with UNDP.

140. The number of missing items in this checklist creates the risk that ICT expenditures may not always be focused on adding value and on appropriately supporting the achievement of UNHCR objectives. UNHCR cannot ascertain on such an imperfect basis that its ICT organization delivers all results with the resources available (time, funding, people). This shows that management still has to take fully into account lessons learned in previous years, through the problems the Board of Auditors mentioned in several reports and management letters.

141. The UNHCR ICT strategy document deals only with "finance, budget and other management functions", thus excluding support to the refugees, refugee statistics, etc. There is a lack of knowledge about the proportion of ICT expenditures for the direct support of the core mission as distinct from the support of administrative and other activities of a general nature. The qualitative and quantitative role of ICT in support of the UNHCR core mission does not appear to be based on an explicit strategic decision. This entails a risk of diverting resources towards less productive investments.

142. **The Board recommends that UNHCR: (a) review and develop the completeness of its information and communications technology strategic documents; and (b) benchmark them with other organizations of the United Nations system, in order to ascertain that its strategy properly delineates key alignment issues and objectives, the contribution of each project to these objectives, expected costs and benefits, as well as the main risks and technical challenges involved.**

Enterprise Resource Planning system implementation

143. While financial and personnel rules are largely common among United Nations entities, there is considerable extensive diversity of ICT solutions. The Management System and Renewal Project and its selection confirm the findings of the Joint Inspection Unit in its report on management information systems.[7]

144. UNHCR launched this new Enterprise Resource Planning system, at a cost of $37 million. The Joint Inspection Unit indicated in its report on management information systems that multiple solutions of ICT in this area represented substantial expenditures, estimated to be in the range of $1 billion over the last decade. This included a significant amount of resources at UNHCR, which did not document a clear figure for the full period 1994-2003.

145. There has, however, been no common solution sought between the various entities with a significant number of field offices: peacekeeping operations use the Integrated Management Information System of the United Nations (IMIS); UNICEF implemented another — standard — solution (with a separate system for field offices) several years ago. However, several international organizations use the same core system from the same supplier, as in the case of the new system "Enterprise Resource Planning" system at the United Nations Development Programme (first phase implemented in January 2004), the United Nations Population Fund, the United Nations Office for Project Services, the World Bank, the International Committee of the Red Cross, as well as the International Monetary Fund.

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[7] See A/58/82, note by the Secretary-General of 22 May 2003, transmitting the report of the Joint Inspection Unit (JIU/REP/2002/9).

146. UNHCR commented that because of its field offices network its requirements are substantially different from those of headquarters-based organizations. The main argument often put forward to justify the diversity in the Enterprise Resource Planning systems is this perceived need for custom development to support specific processes and rules. Organizations have endorsed this view in responses to the report of the Joint Inspection Unit.

147. They have not shared, to a significant degree, economies of scale or returns on experience, which could have already occurred at the development stage. The use of such a software package does not mean that the solutions are anywhere similar: it is essentially a collection of templates for common business functions that can be configured and implemented in many different ways. UNHCR commented that collaboration could be encouraged, with frame agreements for licensing solutions, but that in its view it cannot be expected that the whole United Nations system would choose one single system.

148. UNHCR did sign a memorandum of understanding on 24 March 2003 with UNDP, which set the general principles governing the objectives, scope and principles of their cooperation in co-managing their respective new systems. A second memorandum of understanding was signed on 5 September 2003 "to share outsourcing services" for their respective Enterprise Resource Planning system, using the same software. However, although a number of the implementation issues raised are likely to have occurred, UNHCR has not reported a large number of solutions coordinated between both parties to similar technical problems, glitches or risks — or of shared procedures such as on access rights and security management. Nor has it reported receiving much information from UNDP. Therefore UNHCR lost part of the potential savings in time and costs, and of the added cost-effectiveness and performance that could be secured by a proper synergy.

149. **The Board recommends, and UNHCR agreed with the Board's recommendations, that UNHCR review its cooperation with UNDP, with a view to achieving savings through greater synergy between the two similarly sourced major software developments.**

Development of security policies

150. UNHCR has not provided the Board with documents on its security policy. Information security policies document what constitutes appropriate use of the organization's information resources and the mechanisms to protect information from unauthorized disclosure or modification. UNHCR could learn from other experiences: the United Nations Joint Staff Pension Fund engaged a consultant to assist them in the analysis and production of their information security policies; the United Nations Secretariat has prepared a set of information security policies; UNICEF has developed and issued information security policies.

151. **UNHCR agreed with the Board's recommendation that it optimize more proactively the use of resources by cooperating further with other United Nations agencies towards such steps as (a) reducing in the long term the diversity of solutions for systems that are, by nature, not specific to its core mission, and (b) benefiting from lessons learned in such fields as data and communication security policies.**

Budget monitoring

152. UNHCR benefits from no United Nations system-wide formal method for the costing of ICT investments and expenditures, beyond standard procurement procedures. It does apply an internal, standardized format for a project proposal document "vetted by directors of business units and, if deemed worthwhile, submitted to the Deputy High Commissioner for consideration". This does not, however, constitute a formal, full-fledged costing methodology, such as an "activity-based costing" approach.

153. UNHCR rightly commented that figures include different components, including for central functions, according to organizations, and therefore shares no agreed model with other United Nations entities on what to include under "the cost of ICT". The ICT Network has recognized this problem, but has not provided a solution so far. In the absence of such common definitions, UNHCR and its large field network may not have a comprehensive view of ICT costs.

154. **The Board recommends that UNHCR (a) adopt with the other organizations of the United Nations system a common methodology for determining the total cost of ownership of ICT, in order (b) to determine the variations in cost in different parts of the organization, (c) to assess whether or not outsourcing of ICT activities may be a viable option, and to evaluate ICT projects, their benefits, costs and risks, based on best practices.**

Post-implementation benefit audits

155. The Office of Internal Oversight Services has provided some coverage of ICT activities, although there is a paucity of specialized internal auditors.

156. UNHCR could not, however, provide any reports or examples of post-implementation benefit audits for ICT systems or of lessons learned through such audits with other United Nations entities. Management cannot therefore ascertain that completed and significant projects — for instance of over $1 million in direct and indirect costs — conform to what was originally approved and whether the expected benefits were achieved.

157. **UNHCR agreed with the Board's recommendation that it subject all significant ICT projects to a post-implementation audit.**

Information management

158. Internally, UNHCR has developed its own formal architectures for technology and for data. The ICT headquarters function is not responsible for information management. UNHCR has decentralized responsibility for computer systems (applications) to a substantial degree. This creates the risk of internal heterogeneity in some data, which the Board did not audit.

159. UNHCR has no inter-agency information management forum in which to participate. As a case in point, in the human resources field, UNHCR shared no inter-agency data standards. Even the data definition of a "staff member" differed in structure and format from one organization to another, impairing the reliability of staff statistics for the entire United Nations system. This creates significant barriers to the exchange of data, both technical and financial, by UNHCR with other entities. It may come at a cost for communication with, for example, the United Nations Joint Staff Pension Fund. The latter indicated to the Board that the heterogeneity of the ICT systems of the participating agencies requires specific data conversion

interfaces, one for each system, to allow pension information to be updated — at an additional cost for all participating entities that eventually finance the Pension Fund's overhead.

160. **UNHCR agreed with the Board's recommendation to improve the consistency of its data standards and policies, in conjunction with other United Nations entities.**

Inter-agency procurement coordination

161. While budgetary constraints are stringent, ICT plays an increasingly critical role in the support of the work of UNHCR, including growing demands for round-the-clock support and disaster recovery capabilities. The cost of additional ICT resources needed to achieve this level of performance could be further reduced through consolidation, rationalization and the selective use of outsourcing.

162. UNHCR signed a contract with a major software supplier some years ago that was open to other organizations to share in, but has not documented its actual impact. It has developed a joint action with UNDP regarding Management Systems Renewal Project outsourcing, as mentioned above.

163. By buying on its own, UNHCR may obtain attractive special offers, which the Board did not review, that might not be available through joint sourcing with other United Nations entities. But UNHCR does not compute the true cost of these items, which would include the procurement workload in issuing requests for offers, evaluating the offers, placing the order, processing payment, etc. When purchasing at a relatively low volume, the full cost for a purchase can be significantly higher than the supplier's bill.

164. UNHCR has considerable inter-agency opportunities in Geneva, owing to the number of United Nations system offices, but it has made limited use of only two common services that deal with ICT: the Copenhagen-based UNDP Interagency Procurement Services Organization and, for a mainframe operation, the Geneva-based United Nations International Computing Centre (ICC). The absence of common and meaningful units of total cost measurement may have contributed to this situation.

165. **The Board recommends that UNHCR research, in conjunction with other United Nations entities, opportunities for cooperation and rationalization in ICT procurement.**

Peer review

166. UNHCR has not implemented peer reviews that could improve the benefits to be gained through lessons learned. Lessons learned could usefully be benchmarked against best practices, but UNHCR has done so to a very limited extent with other agencies. UNHCR indicated that while no formal peer review process existed, there were multiple sharing opportunities through meetings, conferences and the like at which information is informally shared.

167. **The Board recommends that UNHCR join other organizations of the United Nations system project peer reviews, towards limiting in the long term the cost of the multiplicity of solutions answering similar strategies and needs.**

Skills and training

168. UNHCR reported staff training data by training activities, but there was no specific reporting available on ICT training. Training is the measure most frequently mentioned by organizations to ensure that their staff has the necessary skills to use data and information systems and facilities. The reported lack of training at UNHCR on ICT strategy creates the risk of incomplete and poorly developed strategies. This may lead to inadequate decisions in project priorities and to deficiencies in staff skills in the use of data and information systems and facilities; it may then create the risk of underusing ICT facilities and of significant losses of productivity in knowledge work.

169. **The Board recommends, and UNHCR agreed with the Board's recommendations, that UNHCR assess actual staff skills in ICT strategy and organize appropriate training sessions.**

Data conversion and access security

170. The Board also reviewed the reliability of data conversion between the former Financial Offices System software and the Enterprise Resource Planning that has replaced it. Financial Offices System had been in place for 18 years, based on a mainframe architecture. UNHCR has done no major enhancement in recent years because in 1999 it launched a first project towards an integrated information system. The initial project was to cover the finance, supply chain and human resources functions, but was suspended in 2001 due to such factors as a lack of readiness to migrate to a new information system.

171. UNHCR restarted the project in 2002. In 1999, it had purchased the Enterprise Resource Planning package for approximately $2.5 million. It reported expenditures of $16 million for 2003 and budgeted $18.2 million for 2004, i.e., a total of $37 million at that time, with further developments yet to be funded, such as the human resources application.

172. Phase 1 went into production on 5 January 2004. About 500 UNHCR staff members were using Enterprise Resource Planning by March 2004. By the time of the Board's review, not all users were completely familiar with the new processes, as they had been using them for less than three months. UNHCR had yet to choose the pilot field offices and a deployment calendar.

173. The Management Systems Renewal Project team prepared user acceptance tests to validate that the configuration fitted needs, but did so with limited participation of the key users, who did not have enough time to perform their own tests.

174. While the project had been under consideration for four years, the Board noted expressions of user dissatisfaction, often attributed to deficiencies in internal coordination of the project's management. Users did not always have a full view of their own processes on such issues as entry data validation and follow-up, errors management, general ledger data control, data traceability, end-of-year closing procedures, or available reports. The risks involved are those of less-than-satisfactory development and cost-effectiveness, and potential loss of data reliability.

175. **UNHCR agreed with the Board's recommendation that it (a) review the coordination of the Management Systems Renewal Project with software users**

and (b) validate the calendar for field office deployment of its new information system after all the shortcomings the Board identified have been solved.

176. The data conversion reconciliation and adjustments were made directly in the production environment. This was not compliant with best practices, which are to dedicate a separate environment to perform the tests and the eventual adjustments; only then should the validated data be uploaded into the production environment. By not doing so, the team in charge of the data conversion performed their tests with a risk of unintentional data modification.

177. **The Board recommends, and UNHCR agreed with the Board's recommendation, that UNHCR test any future data conversion in a dedicated environment.**

178. The Board was able to validate the general ledger data migration regarding 2002. The migration of the 2003 data was under completion at the time of the Board's audit, with only 470 transactions yet to be entered, out of 1.5 million transactions.

179. **UNHCR agreed with the Board's recommendation to document (a) the data conversion process, including all tasks and controls implemented, and (b) all the conversion discrepancies.**

180. The Board found that the Management Systems Renewal Project response time was adequate for daily use, but that many batch treatments were long. It was still in a tuning phase. When more than three batch treatments are launched in parallel, the Enterprise Resource Planning may not run the additional batches. The users have no information if their treatment did not run, risking data loss. UNHCR was planning to improve batch processing and to introduce alerts to the users should their treatments not be launched.

181. **The Board recommends, and UNHCR agrees with the Board's recommendation, that UNHCR improve its monitoring of Management Systems Renewal Project availability and batch processing.**

182. UNHCR activated user accounts and profiles as soon as the appropriate training had been provided, but with no formal user access management, and in regard to staff member rotation or termination. There has also been no specific anti-fraud information or measures.

183. **The Board recommends, and UNHCR agrees with the Board's recommendation, that UNHCR extensively review its Management Systems Renewal Project security policy on such items as access rights management and fraud prevention.**

Outsourcing

184. UNHCR planned to outsource the hosting of the Management Systems Renewal Project systems (comprising hardware infrastructures, services, migration, connections, and reporting servers), under a formal contract signed by UNDP with an outsourcing provider. However, that contract did not mention UNHCR. The Board agreed with a recommendation of the Office of Internal Oversight Services that there should be a legal commitment between UNHCR and the outsourcer.

185. **UNHCR agreed with the Board's recommendation to formally join, as appropriate, outside contracts, when using a common outsourcer with a third party.**

7. Fraud and presumptive fraud

186. As required under the Financial Regulations and Rules of the United Nations, which are applicable in this matter in the absence of any specific rules in the Financial Rules of UNHCR, the Administration reported 19 cases of fraud and presumptive fraud to the Board of Auditors for the financial period ended 31 December 2003. For 2002, UNHCR had reported eight cases to the Board, and that it did not incur financial losses in the six cases reported below under (a), (b), (c) and (e).

187. The extent of potential losses for the cases reported below under (d) has yet to be determined by UNHCR since those cases were still pending. Altogether, UNHCR had recovered $41,500 out of $150,000 in alleged fraudulent losses by 31 December 2003.

(a) In four cases, staff members were alleged to have misused UNHCR assets in outside activities or in lucrative activities to which they were linked (three cases) and one staff member inadequately reported the damage of an UNHCR vehicle used by the staff member without authorization. Depending on the importance of the fraud, the staff members have been reprimanded (two cases), suspended (one case) or dismissed (one case). In the fourth case, the staff member took an agreed termination;

(b) In three cases, staff members attempted to claim excess staff benefits: education grant for $39,000, fraudulent travel claim ($753) and dependency benefits ($19,276.06). The staff members have been summarily dismissed (one case), separated before the finalization of the disciplinary process (one case) or the disciplinary measures have still to be determined (one case). The amounts at stake have been recovered or are in the process of being recovered;

(c) UNHCR reported two cases of corruption: a staff member received $7 from a UNHCR contractor and another one accepted a bribe from a refugee ($420). In the first case the staff member was reprimanded and in the second case the disciplinary measures have not been issued at the time of the Board's audit;

(d) Eight cases were related to financial transactions: a forged bill for refugee food items ($18 involved), an altered cheque ($363.60), a series of fraudulent transactions and payments ($43,447), a staff member self-approved his own salary advances and slowed the deduction of recovery of rental, the selling of visas ($39,000 involved), a petty cash and safe content robbery ($7,994), two cases of financial fraud and outside activities. Depending on the importance of the fraud, the staff members have been reprimanded (two cases), separated for abandonment of post (one case), dismissed (one case) or the contract was not renewed (one case). In the three remaining cases, disciplinary action is still under consideration;

(e) In two cases, staff members favoured or participated in the fraudulent resettlement of a refugee. Both staff members have been summarily dismissed.

188. These may not reflect the entire universe of fraud cases system-wide that may be under review by other offices, units or oversight bodies. For example in 2003, the Inspector General's Office referred to Regional Bureaux 27 cases not falling within its competence. These cases related to allegations of misconduct related to implementing partner staff. This includes among others some cases of fraud. The precise breakdown figure by type of cases referred to Bureaux is not available.

189. At the time of reporting, UNHCR could not inform the Board of the controls that had been implemented to prevent recurrence of such cases, and reported no

training or workshop on ethics, corruption and fraud-awareness in 2003. An inter-office memorandum of 9 October 2003 contains specific provisions making managers responsible and accountable for responding to allegations of misconduct, including fraud. UNHCR issued in January 2004 a set of guidelines for managers on the Code of Conduct. It also informed the Board that it was making a concerted effort through structured facilitation sessions in all headquarters units and field duty stations to introduce the Code of Conduct.

190. UNHCR thus included some anti-corruption and anti-fraud elements in different rules, procedures and internal controls. It has also planned to join the working group for risk-assessment and a joint definition of fraud which the Finance and Budget Network of the High-Level Management Committee decided on 4 March 2004 to create. It does not, however, have a proactive anti-fraud and corruption strategy and plan, which means that such internal risks are not properly addressed. This may limit donor confidence. Due to this lack of a comprehensive anti-fraud plan, UNHCR has:

(a) No formal corruption and fraud risk assessment mechanism; and no corruption and fraud-prevention committee;

(b) Conducted no ethics, anti-corruption and fraud-awareness training sessions and workshops, until a 2004 training plan for 100 staff members in managerial positions;

(c) No appropriate resolution mechanisms for reported and detected incidents and allegations of corruption and fraud (although it relies on OIOS to do so);

(d) Not replied fully to an OIOS questionnaire on investigations, as reported by the latter to the General Assembly in its report on "Strengthening the investigation functions in the United Nations"[8] in compliance with resolution 57/282 of 20 December 2002, in which the General Assembly called for a review of the practice involving programme managers in investigative processes with specific attention to independence, training and proper guidelines.

191. UNHCR commented that it plans to institute in 2004 a system of accountability for non-compliance with oversight reports, and to take further steps in 2005.

192. **The Board recommends that UNHCR develop, document and implement a plan against the risk of internal corruption and fraud, including fraud-awareness initiatives, in coordination with the Administration of the United Nations and other funds and programmes to obtain the benefit of best practices, where available.**

193. The High Commissioner did not recommend in 2003 to the Secretariat's Office of Legal Affairs that any fraud case be referred to justice, among either the above or those of previous years. The authority to do so rests with the Secretary-General. Summary dismissal and a degree of actual reimbursement were the harshest sanctions applied, in contrast to standard, rule-of-law criminal codes applied by Member States to their nationals.

194. UNHCR commented that the issue of taking a case of fraud to the national authorities of a country has often been discussed within the United Nations system, also with the Office of Legal Affairs. The factors which are generally taken into

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[8] See A/58/708.

account when reaching such a decision include the cost of litigation as opposed to the chances of recuperating money from the culprit, the reliability of the national legal system concerned, the potential risk of exposing the organization to counter-claims. There were two instances in 1999 and 2001 (one case and a separate set of cases) involving former/present UNHCR staff members in which the assistance of the local authorities in prosecuting has been sought, after consultation with the Office of Legal Affairs.

195. There is no justification to extend the immunities and privileges of the United Nations to criminal behaviour, although there are circumstances under which the reluctance to refer delinquent staff members to local justice may be understood. UNHCR mentioned that the assurance that due process will be applied by the judicial system to which the case is referred, the reliability of the forum, the cost of such proceedings compared to the loss to the organization, the chance of success should constitute the key elements to refer any fraud case before national courts. UNHCR agrees to formalize its policy on the issue. UNHCR will recommend to the Secretary-General the referral before national courts of all fraud cases, if and when the various elements mentioned above have been reviewed and considered appropriate to such proceedings. It should be recalled that UNHCR has no delegated authority to waive its immunity (a requirement sine qua non for appearing in court). This authority rests with the Secretary-General.

196. **The Board recommends that UNHCR review its policy on the referral of fraud cases to penal courts, with a view to developing a more dissuasive stance on fraud sanction.**

D. Acknowledgement

197. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to its staff by the High Commissioner and his staff.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

9 July 2004

Note: The members of the Board of Auditors have signed only the original English version of the report.

Annex

Summary of status of implementation of recommendations of the Board for the financial period ended 31 December 2002[a]

Topic	*Implemented*	*Under implementation*	*Not implemented*	*Total*	*Relevant paragraphs in the present report*
A. Financial issues					
Accounting for expenditure		Para. 27		1	
Programme expenditure	Paras. 30, 60, 63, 66 and 68	Para. 34		6	43-46
End-of-service liabilities		Para. 22		1	19-21
Receivables/payables		Para. 40		1	75-76
Medical Insurance Plan		Paras. 36 and 38		2	18, 43
VAT		Para. 42		1	
B. Management issues					
Human resources	Paras. 84, 91, 110, 115, 120, 124, 127, 133, and 149	Paras. 75, 82, 87, 94, 101, 104 and 129		15	
Asset management		Para. 44		1	63-67
Training	Paras. 136 and 147	Paras. 140 and 144		4	168-169 189-190
Field operations		Para. 58		1	
Total number	**16**	**18**	**0**	**34**	
Percentage	**47**	**53**			

[a] See *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5E* (A/58/5/Add.5).

Chapter III

Audit opinion

We have audited the accompanying financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees, comprising statements numbered I to III, schedules numbered 1 to 5, and the supporting notes for the year ended 31 December 2003. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and conforming with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2003 and the results of operations and cash flows for the period then ended in accordance with the United Nations High Commissioner for Refugees stated accounting policies set out in note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Furthermore, in our opinion, the transactions of the High Commissioner for Refugees Fund that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

In accordance with article VII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

9 July 2004

Note: The members of the Board of Auditors have signed only the original English version of the audit opinion.

Chapter IV

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following financial statements, comprising statements I to III, schedules 1 to 5, annexes I and II, an appendix and supporting notes, were prepared in accordance with UNHCR financial rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2003, and the results of its operations and its cash flows of individual Programmes, Funds and Accounts for the year then ended.

The accounts are hereby

Approved:

(*Signed*) Ruud Lubbers
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Saburo Takizawa
Controller and Director
Division of Financial and Supply Management

Geneva
11 May 2004

Chapter V

Financial statements for the biennium ended 31 December 2003

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES

for the year ended 31/12/2003

(in thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund Note 4	Annual Programme Fund		Supplementary Programme Fund		Junior Professional Officers Note 2 (p)	Medical Insurance Plan Note 2 (q)	2003	2002
			General	Trust	General	Trust				
INCOME:										
Voluntary Contributions	Note 2(f), Sch 1	-	651'856	677	267'449	730	8'050	-	926'880	815'834
Other/Miscellaneous income		-	-	-	-	-	-	-	-	-
Interest income	Note 2 (g)	2'296	-	-	-	-	-	217	2'513	7'409
Currency exchange adjustments	Note 2 (h)	-	39'882	-	1'817	-	-	-	41'489	32'212
Other/miscellaneous	Note 2 (i)	115	4'992	14	-	-	-	3'286	8'407	6'786
TOTAL INCOME		2'411	[illegible]	691	269'266	730	8'050	3'503	981'284	[illegible]
EXPENDITURE:										
Expenditure	Note 2(j), 6	1'006	713'484	1'307	232'229	370	7'376	1'634	957'407	905'403
TOTAL EXPENDITURE		1'006	713'484	1'307	232'229	370	7'376	1'634	957'407	[illegible]
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1'405	-10'341	-616	[illegible]	360	674	1'869	23'877	-40'197
Adjustments to prior years' contributions		-	(2'029)	-	(42)	-	(13)	-	(2'084)	(1'866)
Adjustments to prior years' expenditure		-	9'317	24	1'990	188	-	-	11'399	9'088
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1'405	-9'253	-592	[illegible]	548	661	1'869	33'192	-40'175
Cancellations of prior years' obligations	Sched 5	-	11'196	154	6'426	-	186	-	17'964	13'159
Transfer Supplementary Programme to Annual Programme	Note 2 (d) Note 4 (a)	-	24'082	-	(24'082)	-	-	-	-	-
Transfers to/from other funds	Note 2 (b), 4 (b)	(1'403)	(8'584)	509	10'067	(509)	-	-	-	-
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		50'050	37'843	283	19'029	349	6'377	17'950	119'849	148'864
RESERVES AND FUND BALANCES, END OF YEAR		50'052	65'[illegible]	354	49'118	384	7'224	19'819	171'[illegible]	119'849

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2003
(In thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers *Note 2 (i)*	Medical Insurance Plan *Note 2 (d)*	2003	2002
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	*Note 8*	49'943	62'127	405	56'673	364	6'430	15'829	191'771	138'729
Accounts receivable		-	-	-	-	-	-	-		-
Voluntary contributions receivable	*Sched 1,2, Note 9*	-	45'432	-	26'481	-	1'000	-	72'913	66'524
Due from United Nations agencies	*Note 10*	-	722	-	-	-	-	-	722	2'274
Due from implementing agencies, net	*Note 2 n, Note 6*	-	1'285	-	121	-	-	-	1'406	294
Other receivables	*Note 11*	57	19'211	-	-	-	-	-	19'268	16'985
Other assets		-	5'331	-	-	-	-	-	5'331	971
TOTAL ASSETS		**50'000**	**134'108**	**405**	**83'275**	**364**	**7'430**	**15'829**	**291'411**	**225'777**
LIABILITIES:										
Contributions received in advance		-	21'316	-	-	-	-	-	21'316	7'921
Unliquidated obligations	*Sched 3 4 5*	-	50'919	41	34'157	-	206	-	85'323	78'531
Accounts payable	*Note 14*	-	13'767	-	-	-	-	-	13'767	19'476
TOTAL LIABILITIES		**0**	**86'002**	**41**	**34'157**	**0**	**206**	**0**	**120'406**	**105'928**
RESERVES AND FUND BALANCES		**50'000**	**48'106**	**364**	**49'118**	**364**	**7'224**	**15'829**	**171'005**	**119'849**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**50'000**	**134'108**	**405**	**83'275**	**364**	**7'430**	**15'829**	**291'411**	**225'777**

STATEMENT OF CASH FLOWS
for the year ended 31/12/2003
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programme Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2003	2002
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	1'403	(9'383)	(592)	38'686	528	674	1'869	33'205	(42'169'813)
(Increase) decrease in contribution receivable	-	428	-	(7'452)	-	621	-	(8'403)	32'120'200
(Increase) decrease in other accounts receivable	(57)	(3'989)	-	(120)	-	-	-	(4'166)	(2'396'706)
(Increase) decrease in other assets	-	(4'360)	-	-	-	-	-	(4'360)	136'471
Increase (decrease) in contributions received in advance	-	13'396	-	-	-	-	-	13'395	(15'335'602)
Increase (decrease) in unliquidated obligations	-	1'856	(220)	5'128	-	(2)	-	6'762	4'236'007
Increase (decrease) in accounts payable	-	(3'383)	-	-	-	-	-	(3'383)	8'498'388
Less:interest income	(2'296)	-	-	-	-	-	(217)	(2'513)	(3'405'285)
Currency Exchange Adjustment	-	(30'882)	-	(1'616)	-	-	-	(41'498)	(32'211'591)
NET CASH FROM OPERATING ACTIVITIES	(950)	[illegible]	(812)	34'626	528	1'293	1'652	[illegible]	[illegible]
Cash Flows from Investing and financing Activities									
Interest income	2'296	-	-	-	-	-	217	2'513	3'405'285
Currency exchange adjustments	-	30'882	-	1'616	-	-	-	41'498	32'211'591
NET CASH FROM INVESTING AND FINANCING	2'296	30'882	-	1'616	-	-	217	44'011	[illegible]
Cash Flows from Other Sources									
Cancellation of prior years obligations	-	11'196	154	8'428	-	186	-	17'884	13'154'789
Transfer to(from) other funds	(1'403)	15'427	509	(14'025)	(509)	-	-	(1)	-
NET CASH FROM OTHER SOURCES	(1'403)	[illegible]	663	(5'597)	(509)	186	-	17'883	13'154'789
Net increase/(decrease) in cash and term deposits	(57)	21'207	(149)	28'675	19	1'479	1'869	53'043	(1'759'284)
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	50'000	40'921	554	27'998	345	4'951	13'960	138'729	140'488'021
CASH AND TERM DEPOSITS AT END OF YEAR	49'943	62'128	405	56'673	364	6'430	15'829	191'772	[illegible]

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ALGERIA	-	50'000		50'000
AUSTRALIA	-	7'518'525		7'518'525
AUSTRIA	39'459	305'308		344'767
BELGIUM	3'348'853	3'493'534		6'842'387
BAHAMAS	-	3'000		3'000
CANADA	-	14'532'956		14'532'956
CHINA	-	250'000		250'000
CHILE	-	5'000		5'000
COLOMBIA	-	22'523		22'523
COSTA RICA	-	15'488		15'488
CYPRUS	-	15'000		15'000
CZECH REPUBLIC	-	16'236		16'236
DENMARK	-	31'074'766		31'074'766
DJIBOUTI	-	3'000		3'000
ESTONIA	-	19'573		19'573
FINLAND	-	13'229'051		13'229'051
FRANCE	-	7'606'785		7'606'785
UNITED KINGDOM	5'178'979	25'737'805		30'916'784
GERMANY	28'504	18'100'509		18'129'013
GREECE	-	750'000		750'000
HUNGARY	-	40'000		40'000
ICELAND	-	60'000		60'000
INDIA	-	8'421		8'421
IRELAND	50'378	7'846'701		7'897'079
ISRAEL	-	50'000		50'000
ITALY	938'967	11'859'648		12'798'615
JAPAN		64'089'655		64'089'655
REPUBLIC OF KOREA	-	1'100'000		1'100'000
LIECHTENSTEIN	-	35'971		35'971
LITHUANIA	-	2'973		2'973
SRI LANKA	6'500	-		6'500
LATIVA		5'000		5'000
LUXEMBOURG	861'045	3'250'328		4'111'373
MONACO	-	20'000		20'000
MEXICO	100'000	-		100'000
MALAYSIA	-	20'000		20'000

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Donor Schedule 1 - Report 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
MOROCCO		100'000		100'000
NETHERLANDS	-	46'623'403		46'623'403
NORWAY	275'862	43'265'207		43'541'069
NEW ZEALAND	-	1'003'320		1'003'320
PHILIPPINES	-	2'410		2'410
GOVERNMENT POLAND		40'000		40'000
PORTUGAL	-	56'999		56'999
QATAR		100'000		100'000
ROMANIA		7'000		7'000
SOUTH AFRICA	-	40'927		40'927
RUSSIAN FEDERATION		2'000'000		2'000'000
SAUDI ARABIA	-	277'971		277'971
SINGAPORE	-	10'000		10'000
SPAIN	-	3'023'308		3'023'308
SLOVAK REPUBLIC		11'521		11'521
SLOVENIA		30'000		30'000
SWEDEN	-	42'287'344		42'287'344
SWITZERLAND	10'584	16'493'258		16'503'842
THAILAND	-	15'000		15'000
TUNISIA	-	5'000		5'000
TURKEY	-	150'000		150'000
UNITED STATES	5'058'180	208'315'000		213'373'180
HOLY SEE		20'000		20'000
Total Governmental	18'897'311	876'915'424	-	895'812'735

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ASS. FRANCAISE DE SOUTIEN, FRANCE	-	653'997		653'997
AUSTRALIA FOR UNHCR	-	405'023		405'023
BREESAAP B.V., NETHERLANDS	-	300'000		300'000
LA COOPERATION, SUISSE		13'938		13'938
DEUTSCHE STIFTUNG	-	973'117		973'117
DUTCH POST. LOT, NET	-	1'078'426		1'078'426
ESPANA CON ACNUR, SPAIN	-	1'738'617		1'738'617
FLORINDON FOUND., SWI	-	234'742		234'742
GIORGIA ARMANI, ITA	356'295	-		356'295
JAPAN ASS. FOR UNHCR, JPN	-	978'089		978'089
MS. A. JOLIE, USA	-	25'000		25'000
MISCELLANEOUS	-	3'165'857		3'165'857
MCDONALDS, GREECE		57'822		57'822
PRINCE AL WALID, SAUD	-	10'686		10'686
STICHTING VLUCHTELING, NETHERLANDS	-	685'714		685'714
SHINNYOEN, JAPAN	-	109'244		109'244
STATOIL, NOR	-	186'986		186'986
USA FOR UNHCR	-	311'443		311'443
UK FOR UNHCR, GBR	-	281'080		281'080
Total Non-Governmental/Private	**356'295**	**11'297'78**	-	**11'654'080**
Inter-Governmental				
EUROPEAN COMMISSION	15'233'599	34'198'956		49'432'555
WORLD FOOD PROGRAMME		50'000		50'000
Total Inter-Governmental	**15'233'599**	**34'248'956**	-	**49'482'555**
Total Annual Programme Budget	**31'487'295**	**630'472'141**	-	**661'959'346**
REVALUATION	**5'986'107**			**5'986'107**

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is **38'447'981.00**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
JAPAN		499'690		499'690
Total Non-Governmental/Private	0	499'690	0	499'690
Rural				
UNF/UNFIP - TED TURNER		177'737		177'737
Total Non-Governmental/Private	0	177'737	0	177'737
Total Annual Programme Budget - Trust Funds	0	677'427	0	677'427

(1) No contributions in kind received in 2003

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
AUSTRIA	-	42'394		42'394
BELGIUM	-	412'020		412'020
DENMARK	-	753'094		753'094
FINLAND	-	437'933		437'933
FRANCE	-	713'709		713'709
GERMANY	-	414'850		414'850
ITALY	-	1'117'765		1'117'765
JAPAN	-	721'516		721'516
REPUBLIC OF KOREA	-	219'431		219'431
LIECHTENSTEIN	-	86'970		86'970
NETHERLANDS	-	397'000		397'000
NORWAY	-	952'957		952'957
PORTUGAL	-	93'001		93'001
SWEDEN	-	369'760		369'760
SWITZERLAND	-	318'010		318'010
UNITED STATES	1'000'000	-		1'000'000
Total Governmental	**1'000'000**	**7'050'410**	**-**	**8'050'410**
Total Junior Professional Officers	**1'000'000**	**7'050'410**	**-**	**8'050'410**

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ANDORRA	71'259			71'259
AUSTRALIA	-	2'949'495	-	2'949'495
AUSTRIA	109'423	223'448	-	332'871
BELGIUM	475'059	-	-	475'059
BOTSWANA	-	188'806	-	188'806
CANADA	-	10'115'811	-	10'115'811
CHILE	-	10'000	-	10'000
CZECH REPUBLIC	-	68'185	-	68'185
DENMARK	-	7'244'132	-	7'244'132
FINLAND	-	1'076'426	-	1'076'426
FRANCE	2'350'206	1'177'855	-	3'528'061
UNITED KINGDOM	763'462	14'862'761	-	15'626'223
GERMANY	-	14'013'456	-	14'013'456
GREECE	-	838'213	-	838'213
IRELAND	-	1'456'176	-	1'456'176
ITALY	-	7'584'280	-	7'584'280
JAPAN	4'000'000	20'809'717	-	24'809'717
REPUBLIC OF KOREA	-	300'000	1'160'629	1'460'629
KUWAIT	-	2'006'308	-	2'006'308
LIECHTENSTEIN	-	37'037	-	37'037
NETHERLANDS	-	9'670'000	-	9'670'000
NORWAY	-	4'056'308	-	4'056'308
NEW ZEALAND	-	275'050	-	275'050
POLAND	-	10'000	-	10'000
PORTUGAL	-	50'000	-	50'000
SOUTH AFRICA	-	116'934	-	116'934
SPAIN	-	968'784	-	968'784
SWEDEN	658'762	10'073'055	-	10'731'817
SWITZERLAND	769'231	4'867'516	-	5'636'747
THAILAND	-	10'000	-	10'000
TURKEY	-	100'000	-	100'000
UNITED STATES	7'000'000	87'320'947	-	94'320'947
Total Governmental	16'197'402	202'469'769	1'160'629	219'828'731

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Donor | **Schedule 1 - Report 1**

Supplementary Programme Budget	**CASH**		**KIND**	**Total**
	Outstanding Pledges (1)	**Paid**		
Non-Governmental/Private				
ASS. FRANCAISE DE SOUTIEN, FRANCE		7'147	-	7'147
AUSTRALIA FOR UNHCR		32'584	-	32'584
DEUTSCHE STIFTUNG		322'927	-	322'927
ESPANA CON ACNUR, SPAIN		2'747'495	-	2'747'495
GULF EVACUEES R E C		21'187	-	21'187
JTUC-RENGO, JAPAN		27'027	-	27'027
JAPAN ASS. FOR UNHCR, JPN		583'509	-	583'509
KUWAIT RED CRESCENT SOCIETY		375'000	66'705	441'705
MISCELLANEOUS		756'008	-	756'008
O.C.O., OMAN		366'902	-	366'902
PAVAROTTI & FRIENDS, ITA		2'336'932	-	2'336'932
PIONEER GULF, DUBAI		10'000	-	10'000
ROTARY INTERNATIONAL, PAKISTAN		1'173	-	1'173
SOROPTIMIST INT JPN		18'193	-	18'193
STICHTING VLUCTH NET		115'207	-	115'207
STATOIL, NOR		88'472	-	88'472
USA FOR UNHCR		101'315	-	101'315
UK FOR UNHCR, GBR		22'439	-	22'439
WORLD CONF REL.,USA		300'000	-	300'000
ZAKAT HOUSE, KUWAIT		29'995	-	29'995
Total Non-Governmental/Private	**-**	**8'263'512**	**66'705**	**8'330'217**
Inter-Governmental				
EUROPEAN COMMISSION	4'120'614	17'579'031		21'699'645
UN O C H A		1'887'028		1'887'028
UNOPS		15'693'440		15'693'440
Total Inter-Governmental	**4'120'614**	**35'159'499**	**-**	**39'280'113**
Total Supplementary Programme Budget	**20'318'916**	**235'903'711**	**1'227'334**	**257'449'961**
REVALUATION	**3'916'204**			

(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is $ 24,235,120.00

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Donor | **Schedule 1 - Report 1**

Supplementary Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental JAPAN		729'740		729'740
Total Governmental	0	729'740	0	729'740
Total Supplementary Programme Budget - Trust Funds	0	729'740	0	729'740
GRAND TOTAL	52'906'231	874'552'439	1'327'234	928'886'984

GRAND TOTAL REVALUATION	8'231'021			8'231'021

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Programme | **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
AFRICA				
West and Central Africa				
BENIN		40'600		40'600
CAMEROON		100'000		100'000
GHANA	234'000	234'000		468'000
GUINEA	336'267	9'207'316		9'543'583
CôTE D'IVOIRE	149'000	2'836'854		2'985'854
LIBERIA	118'765	5'671'952		5'790'717
NIGERIA		62'717		62'717
SIERRA LEONE	858'479	19'013'891		19'872'370
TOGO	-	41'700		41'700
WEST AFRICA		16'425		16'425
WEST AND CENTRAL AFRICA OVERALL		17'130'119		17'130'119
Total West and Central Africa	**1'696'511**	**54'355'574**	-	**56'052'085**
East and Horn of Africa				
DJIBOUTI	-	1'042'075		1'042'075
EAST & HORN OF AFRICA	-	19'645'365		19'645'365
ERITREA	107'411	11'298'786		11'406'197
ETHIOPIA	204'000	6'517'910		6'721'910
KENYA	379'500	9'228'071		9'607'571
SOMALIA	53'705	5'019'968		5'073'673
SUDAN	-	3'603'931		3'603'931
UGANDA	596'295	6'640'275		7'236'570
Total East and Horn of Africa	**1'340'911**	**62'996'381**	-	**64'337'292**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
The Great Lakes				
BURUNDI	6'567'994	2'273'903		8'841'897
CENTRAL AFRICAN REPUBLIC	-	400'000		400'000
CHAD		20'615		20'615
GABON		500'000		500'000
COUNTRIES IN CENTRAL AFRICA		175'162		175'162
CONGO	593'824	1'575'471		2'169'295
DEMOCRATIC REPUBLIC OF THE CONGO	1'010'729	11'864'815		12'875'544
GREAT LAKES	-	18'499'125		18'499'125
RWANDA		2'532'569		2'532'569
UNITED REP. OF TANZANIA	4'390'167	20'229'535		24'619'702
Total The Great Lakes	**12'562'714**	**58'071'195**	**-**	**70'633'909**
Southern Africa				
ANGOLA		2'100'000		2'100'000
BOTSWANA		100'000		100'000
MALAWI	28'504			28'504
NAMIBIA		926'409		926'409
SOUTH AFRICA		105'600		105'600
SOUTHERN AFRICA	207'500	6'675'233		6'882'733
ZAMBIA	218'341	5'943'542		6'161'883
Total Southern Africa	**454'345**	**15'850'784**	**-**	**16'305'129**
Other Africa				
AFRICA OVERALL	2'478'247	54'127'186		56'605'433
Total Other Africa	**2'478'247**	**54'127'186**	**-**	**56'605'433**
Total AFRICA	**15'495'306**	**128'049'165**	**-**	**143'544'471**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
EUROPE				
Eastern Europe				
ARMENIA	-	378'703		378'703
AZERBAIJAN	-	125'000		125'000
BELARUS	-	2'873		2'873
EASTERN EUROPE		5'454'228		5'454'228
GEORGIA	275'862	411'916		687'778
REPUBLIC OF MOLDOVA	57'136	302'482		359'618
RUSSIAN FEDERATION	281'994	6'866'470		7'148'464
UKRAINE	131'306	820'533		951'839
Total Eastern Europe	746'298	14'362'205	-	15'108'503
Western Europe				
AUSTRIA	39'459	47'824		87'283
BELGIUM		58'910		58'910
FRANCE		581'948		581'948
IRELAND	50'378	20'500		70'878
SPAIN		174'165		174'165
SWITZERLAND		168'086		168'086
WESTERN EUROPE OVERALL		1'500'000		1'500'000
Total Western Europe	89'837	2'551'433	-	2'641'270
Central Europe and Baltic States				
CENTRAL EUROPE AND BALTIC STATES		3'242'075		3'242'075
CZECH REPUBLIC		11'236		11'236
TURKEY	171'800	-		171'800
Total Central Europe and Baltic States	171'800	3'253'311	-	3'425'111
South Eastern Europe				
BOSNIA AND HERZEGOVINA	208'768	3'732'517		3'941'285
CROATIA		134'228		134'228
SOUTH EASTERN EUROPE		25'298'432		25'298'432
YUGOSLAVIA	645'856	9'213'955		9'859'811
Total South Eastern Europe	854'624	38'379'132	-	39'233'756

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme | **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
Other Europe				
EUROPE OVERALL		40'915		40'915
Total Other Europe	-	40'915	-	40'915
Total EUROPE	1'872'619	67'575'074	-	69'447'693
CASWANAME				
North Africa				
ALGERIA		2'239'981		2'239'981
NORTH AFRICA OVERALL	-	3'467'075		3'467'075
WESTERN SAHARA TERRITORY		268		268
Total North Africa	-	5'707'324	-	5'707'324
Middle East				
EGYPT	109'000	109'000		218'000
JORDAN	400'912	-		400'912
MIDDLE EAST OVERALL		7'222'550		7'222'550
SAUDI ARABIA		177'971		177'971
SYRIAN ARAB REPUBLIC	160'000	-		160'000
YEMEN		114'025		114'025
Total Middle East	669'912	7'623'546	-	8'293'458
South West Asia				
AFGHANISTAN	-	770'176		770'176
IRAN (ISLAMIC REPUBLIC OF)	445'368	3'340'146		3'785'514
OTHER COUNTRIES IN CASWANAME		100'000		100'000
PAKISTAN	1'047'609	4'833'831		5'881'440
SOUTH WEST ASIA OVERALL	-	17'024'133		17'024'133
Total South West Asia	1'492'977	26'068'286	-	27'561'263
Central Asia				
CENTRAL ASIA		2'798'226		2'798'226
TAJIKISTAN		650'805		650'805
Total Central Asia	-	3'449'031	-	3'449'031
Total CASWANAME	1'962'889	42'848'187	-	44'811'076

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
THE AMERICAS				
North America and the Caribbean				
NORTH AMERICA AND THE CARIBBEAN OVERALL	125'000	125'000		250'000
Total North America and the Caribbean	**125'000**	**125'000**	**-**	**250'000**
Central America				
CENTRAL AMERICA OVERALL	-	228'050		228'050
COSTA RICA	125'000	75'000		200'000
MEXICO	-	4'420		4'420
Total Central America	**125'000**	**307'470**	**-**	**432'470**
Northern South America				
COLOMBIA	68'246	4'774'940		4'843'186
ECUADOR	192'432	903'466		1'095'898
Total Northern South America	**260'678**	**5'678'406**	**-**	**5'939'084**
Southern South America				
SOUTH AMERICA		1'166'174		1'166'174
Total Southern South America	**-**	**1'166'174**	**-**	**1'166'174**
Other Americas				
AMERICA OVERALL		4'650'125		4'650'125
Total Other Americas	**-**	**4'650'125**	**-**	**4'650'125**
Total THE AMERICAS	**510'678**	**11'947'175**	**-**	**12'457'853**
ASIA AND THE PACIFIC				
South Asia				
INDIA	35'170	436'599		471'769
SRI LANKA	(300'000)	3'559'171		3'259'171
MYANMAR	(1'100'000)	3'413'857		2'313'857
NEPAL	205'714	1'380'253		1'585'967
SOUTH ASIA OVERALL		6'728'467		6'728'467
Total South Asia	**(1'159'116)**	**15'518'347**	**-**	**14'359'231**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
East Asia and the Pacific				
EAST ASIA & PACIFIC	829'674	11'727'375		12'557'249
INDONESIA	68'296	722'341		790'637
MALAYSIA	35'600	-		35'600
THAILAND	491'873	2'882'010		3'373'883
Total East Asia and the Pacific	**1'425'443**	**15'331'726**	**-**	**16'757'369**
Other Asia				
ASIA OVERALL	570'126	2'087'553		2'657'679
Total Other Asia	**570'126**	**2'087'553**	**-**	**2'657'679**
Total ASIA AND THE PACIFIC	**836'653**	**32'937'626**	**-**	**33'774'279**

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
OTHER				
Global Operations				
FDM - EMERGENCY & SECURITY SCE		4'045'809		4'045'809
TRAINING		326'718		326'718
GLOBAL OPERATIONS	1'626'879	28'486'390		30'113'269
Total Global Operations	**1'626'879**	**32'858'917**	-	**34'485'796**
Headquarters				
REG. BUREAU FOR AFRICA	-	252'673		252'673
DEP. OF INTERNATIONAL PROTECTION	104'000	168'000		272'000
DIVISION OF OPERATIONAL SUPPORT	62'000	-		62'000
EXECUTIVE DIRECTION & MANAGEMENT		262'261		262'261
HEADQUARTERS	25'500	18'410'616		18'436'116
Total Headquarters	**191'500**	**19'093'550**	-	**19'285'050**
Unearmarked				
UNRESTRICTED	5'953'259	168'070'241		174'023'500
Total Unearmarked	**5'953'259**	**168'070'241**	-	**174'023'500**
Operational Reserve				
OPERATIONAL RESERVE	-	8'740'251		8'740'251
Total Operational Reserve	-	**8'740'251**	-	**8'740'251**
Total OTHER	**7'771'638**	**228'762'959**	-	**236'534'597**
Total Annual Programme Budget	**31'487'206**	**620'472'141**	-	**651'959'348**

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget - Trust Funds	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	-1	
OTHER Global Operations GLOBAL OPERATIONS		499'690		499'690
Total Global Operations	0	499'690	0	499'690
Headquarters DIV. COMMUNICATION & INFORMATION		177'737		177'737
Total Headquarters	0	177'737	0	177'737
Total OTHER	0	677'427	0	677'427
Total Annual Programme Budget - Trust Funds	0	677'427	0	677'427

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
AFRICA				
West and Central Africa				
CENTRAL AFRICAN REPUBLIC	-	300'000	-	300'000
CHAD	896'292	7'016'884	-	7'913'176
COTE D'IVOIRE	71'259	595'325	-	666'584
LIBERIA	-	214'286		214'286
WEST AND CENTRAL AFRICA OVERALL	-	18'102'896		18'102'896
Total West and Central Africa	**967'551**	**26'229'391**	**-**	**27'196'942**
East and Horn of Africa				
ETHIOPIA	-	310'000	-	310'000
KENYA	-	1'182'299		1'182'299
UGANDA	-	540'000		540'000
Total East and Horn of Africa	**-**	**2'032'299**	**-**	**2'032'299**
The Great Lakes				
CONGO	-	185'000		185'000
DEMOCRATIC REP. OF THE CONGO	69'217	276'869		346'086
Total The Great Lakes	**69'217**	**461'869**	**-**	**531'086**
Southern Africa				
ANGOLA	460'679	14'041'521		14'502'200
SOUTHERN AFRICA	-	10'317'105		10'317'105
ZAMBIA	113'345	566'583		679'928
Total Southern Africa	**574'024**	**24'925'209**	**-**	**25'499'233**
Other Africa				
AFRICA OVERALL	-	1'411'400		1'411'400
Total Other Africa	**-**	**1'411'400**	**-**	**1'411'400**
Total AFRICA	**1'610'792**	**55'060'168**	**-**	**56'670'960**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
CASWANAME				
Middle East				
IRAQ	(2'000'000)	3'089'599	-	1'089'599
JORDAN	-	1'668'350	-	1'668'350
MIDDLE EAST OVERALL	7'000'000	65'579'567	1'160'629	73'740'196
SYRIAN ARAB REPUBLIC	-	370'370	-	370'370
Total Middle East	**5'000'000**	**70'707'886**	**1'160'629**	**76'868'515**
South West Asia				
AFGHANISTAN	8'600'985	52'156'588	66'705	60'824'278
IRAN (ISLAMIC REPUBLIC OF)	-	147'059	-	147'059
PAKISTAN	-	294'602	-	294'602
SOUTH WEST ASIA OVERALL	1'453'382	62'252'135	-	63'705'517
Total South West Asia	**10'054'367**	**114'850'384**	**66'705**	**124'971'456**
Total CASWANAME	**15'054'367**	**185'558'270**	**1'227'334**	**201'839'971**
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	3'652'857	5'029'805	-	8'682'662
Total South Asia	**3'652'857**	**5'029'805**	**-**	**8'682'662**
Total ASIA AND THE PACIFIC	**3'652'857**	**5'029'805**	**-**	**8'682'662**

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Headquarters HEADQUARTERS		255'468		255'468
Total Headquarters	-	**255'468**	-	**255'468**
Unearmarked UNRESTRICTED	-	-		-
Total Headquarters	-	-	-	-
Total OTHER	-	**255'468**	-	**255'468**
Total Supplementary Programme Budget	**20'318'016**	**245'903'711**	**1'227'334**	**267'449'061**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Junior Professional Officers	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	-1	
OTHER				
Global Operations				
GLOBAL OPERATIONS	804'378	5'111'199		5'915'577
Total Global Operations	**804'378**	**5'111'199**	**0**	**5'915'577**
Headquarters				
HEADQUARTERS	-101'683	1'939'211		1'837'528
Total Headquarters	**-101'683**	**1'939'211**	**0**	**1'837'528**
Unearmarked				
UNRESTRICTED	297'305	0		297'305
Total Unearmarked	**297'305**	**0**	**0**	**297'305**
Total OTHER	**1'000'000**	**7'050'410**	**0**	**8'050'410**
Total Junior Professional Officers	**1'000'000**	**7'050'410**	**0**	**8'050'410**

Contributions - all Funds
as at 31/12/2003
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget - Trust Fund	**CASH**		**KIND**	**TOTAL**
	Outstanding Pledges	**Paid**		
OTHER **Global Operations** GLOBAL OPERATIONS		729'740		729'740
Total Global Operations	0	729'740	0	729'740
Total OTHER	0	729'740	0	729'740
Total Supplementary Programme Budget - Trust Fund	0	729'740	0	729'740
GRAND TOTAL	52'906'231	874'832'429	1'227'334	928'965'994
GRAND TOTAL *	44'874'290	874'832'429	1'227'334	920'934'053

* Including Revaluation of AB and SB as per schedule 1

Status of Prior Years' Outstanding Contributions
as at 31/12/2003
(in United States Dollars)

Schedule 2

Donor	Year	Cash
Governmental		
BENIN		
Annual Programme Budget	2000	2'500
Annual Programme	1999	1'500
		4'000
CHINA		
Annual Programme Budget	2001	250'000
		250'000
CHILE		
Annual Programme Budget	2002	20'000
		20'000
COLUMBIA		
Annual Programme Budget	2002	25'000
		25'000
GERMANY		
Annual Programme Budget	2002	4'694
		4'694
UNITED KINGDOM		
Humanitarian Assistance to former Yugoslavia	1999	130'000
		130'000
GHANA		
Annual Programme Budget	2000	5'000
Annual Programme Budget	2001	5'000
		10'000
HUNGARY		
Annual Programme Budget	2000	30'000
Annual Programme Budget	2001	35'000
		65'000
NETHERLANDS		
Supplementary Programme Budget	2002	98'522
		98'522

Status of Prior Years' Outstanding Contributions
as at 31/12/2003
(in United States Dollars)

Schedule 2

Donor	Year	Cash
PORTUGAL		
Annual Programme	1999	25'000
		25'000
UNITED STATES		
Annual Programme Budget	2001	1'443'329
		1'443'329
YEMEN		
Annual Programme Budget	2000	2'160
Annual Programme Budget	2001	2'160
		4'320
Total Governmental		**1'472'649**

Status of Prior Years' Outstanding Contributions
as at 31/12/2003
(In United States Dollars)

Schedule 2

Donor	Year	Cash
Inter/Governmental		
EUROPEAN COMMISSION		
Annual Programme Budget	2000	94'080
Annual Programme Budget	2001	1'637'142
Annual Programme	2002	4'229'764
Supplementary Programme Budget	2001	220'385
Supplementary Programme Budget	2002	3'598'197
		9'779'568
Total Inter/Governmental		**9'779'568**
Non/Governmental/Private		
Humanitarian Assistance to former Yugoslavia	1999	18'157
		18'157
Total Non/Governmental/Private		**18'157**
Grand Total (1)		**11'877'000**

(1) The revalued Total Prior Years' Outstanding Contributions is ***displayed in schedule 1,*** *Statement II Voluntary contributions receivable refers*

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31/12/2003
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West Africa							
BENIN	845'515	197'271	1'042'786	889'886	41'354	931'240	111'546
CAMEROON	839'063	681'910	1'520'973	1'347'425	124'651	1'472'076	48'897
GAMBIA	704'908	13'525	718'433	543'922	126'999	670'921	47'512
GHANA	1'620'404	1'593'814	3'214'218	2'975'910	164'757	3'140'668	73'550
GUINEA BISSAU	42'900	(100)	42'800	14'196	28'583	42'779	21
GUINEA	23'371'111	2'758'106	26'129'217	23'784'495	1'868'325	25'652'820	476'397
COTE D'IVOIRE	8'930'023	1'227'014	10'157'037	9'578'014	568'640	10'146'654	10'383
LIBERIA	7'297'662	125'063	7'422'725	7'246'389	57'601	7'303'990	118'735
MALI	53'400	(1'650)	51'750	25'561	24'101	49'662	2'088
NIGERIA	1'079'478	108'013	1'187'491	1'111'411	47'500	1'158'911	28'580
SENEGAL	1'143'484	411'293	1'554'777	1'369'682	174'375	1'544'057	10'720
SIERRA LEONE	31'811'834	3'433'769	35'245'603	31'228'186	3'160'812	34'388'998	856'605
WEST AFRICA	2'140'600	87'009	2'227'609	1'985'970	123'817	2'109'787	117'822
West Africa Total	**79'880'382**	**10'635'037**	**90'515'419**	**82'101'048**	**6'511'515**	**88'612'563**	**1'902'856**
East and Horn of Africa							
DJIBOUTI	4'066'556	(34'860)	4'031'696	3'093'201	382'989	3'476'190	555'506
ERITREA	25'159'104	(8'329'937)	16'829'167	13'520'102	2'964'892	16'484'994	344'173
ETHIOPIA	19'149'457	(361'654)	18'787'803	16'634'196	1'225'258	17'859'454	928'349
KENYA (1)	30'530'839	785'798	31'316'637	28'624'388	2'034'086	30'658'474	658'163
SOMALIA	9'777'228	(37'840)	9'739'388	4'767'019	665'521	5'432'540	4'306'848
SUDAN	12'397'463	3'304'288	15'701'751	13'743'698	1'494'380	15'238'078	463'673
UGANDA	19'774'204	39'319	19'813'523	14'082'015	752'067	14'834'082	4'979'441
East and Horn of Africa Total	**120'854'851**	**(4'634'886)**	**116'219'965**	**94'464'620**	**9'519'193**	**103'983'813**	**12'236'152**

(1) The amount includes $ 4 298 300 for the Regional Office in Nairobi

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31/12/2003
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Africa & The Great Lakes							
BURUNDI	6'691'466	3'181'561	9'873'027	9'338'006	356'803	9'694'809	178'218
CENTRAL AFRICAN REPUBLIC (1)	2'110'550	840'578	2'951'128	2'722'023	193'321	2'915'344	35'784
COUNTRIES IN CENTRAL AFRICA	8'220'000	(7'130)	8'212'870	7'998'769	181'225	8'179'994	32'876
CHAD							
CONGO	7'440'393	(38'608)	7'401'785	6'243'807	336'443	6'580'250	821'535
DEMOCRATIC REPUBLIC OF THE CONGO	24'963'557	(1'948'080)	23'015'477	20'732'542	487'136	21'219'678	1'795'799
GABON (1)	3'160'571	747'032	3'907'603	3'347'874	370'059	3'717'933	189'670
RWANDA	8'036'195	(824'741)	7'211'454	6'384'357	319'721	6'704'078	507'376
UNITED REP. OF TANZANIA	27'104'950	1'678'021	28'782'971	24'626'524	2'740'953	27'367'477	1'415'494
Central Africa & The Great Lakes Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Southern Africa							
ANGOLA	4'136'384	80'190	4'216'574	4'012'870	124'947	4'137'817	78'757
BOTSWANA	1'701'119	161'270	1'862'389	1'749'476	85'656	1'835'132	27'257
MALAWI	1'597'105	268'791	1'865'896	1'617'136	125'366	1'742'502	123'394
MOZAMBIQUE	1'785'727	210'596	1'996'323	1'881'058	30'453	1'911'511	84'812
NAMIBIA	4'850'446	302'467	5'152'913	4'999'935	41'890	5'041'825	111'088
SOUTH AFRICA	4'285'940	370'242	4'656'182	4'217'826	145'849	4'363'675	292'507
SOUTHERN AFRICA (2)	215'000	90'812	305'812	193'437	26'100	219'537	86'275
DIR OFF FOR SAF (PRETORIA)	573'000	(90'392)	482'608	271'674	67'084	338'758	143'850
SWAZILAND	173'600	71'863	245'463	188'281		188'281	57'182
ZAMBIA	16'515'947	(1'371'671)	15'144'276	13'238'858	608'044	13'846'902	1'297'374
ZIMBABWE	2'346'329	(450'131)	1'896'198	1'453'179	[illegible]	[illegible]	[illegible]
Southern Africa Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total AFRICA	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

(1) Central African Republic and Gabon have been moved from West Africa to Central Africa and The Great Lakes

(2) This amount corresponds to activities in Southern Africa region

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2003 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	1'822'792	(262'872)	1'559'920	1'520'505	29'889	1'550'394	9'526
AZERBAIJAN	3'076'099	(103'388)	2'972'711	2'926'329	27'490	2'953'819	18'892
BELARUS	958'696	(84'291)	874'405	830'441	20'832	851'273	23'132
OTHER COUNTRIES IN EASTERN EUROPE (1)	505'500	(97'741)	407'759	301'267	5'000	306'267	101'492
GEORGIA	4'826'025	(87'289)	4'738'736	4'479'075	233'481	4'712'556	26'180
REPUBLIC OF MOLDOVA	1'169'534	(25'739)	1'143'795	953'365	144'931	1'098'296	45'499
RUSSIAN FEDERATION	13'651' '53	(1'326'111)	12'325'642	11'858'997	330'741	12'189'739	135'903
UKRAINE	2'579'644	(31'567)	2'548'077	2'045'587	62'800	2'108'387	439'690
Eastern Europe Total	**28'590'043**	**(2'018'998)**	**26'571'045**	**24'915'566**	**855'163**	**25'770'729**	**800'316**
Western Europe							
AUSTRIA	1'503'753	206'285	1'710'038	1'594'379	31'067	1'625'446	84'592
BELGIUM	2'212'918	439'050	2'651'968	2'570'326	30'311	2'600'636	51'332
FRANCE	1'707'421	318'684	2'026'105	1'929'107	52'943	1'982'051	44'054
UNITED KINGDOM	1'148'765	34'287	1'183'052	1'078'178	10'677	1'088'855	94'197
GERMANY	2'155'319	(231'304)	1'924'015	1'868'214	18'149	1'886'363	37'652
GREECE	972'887	164'290	1'137'177	1'122'921	13'965	1'136'886	291
IRELAND	426'418	58'732	485'150	448'454	1'050	449'503	35'647
ITALY	1'468'425	157'052	1'625'477	1'456'340	41'244	1'497'584	127'893
MALTA	146'300	(102'910)	43'390	37'785	4'361	42'146	1'244
NETHERLANDS	266'523	59'508	326'031	296'360	204	296'564	29'467
PORTUGAL	104'100	(1'100)	103'000	96'432	727	97'159	5'841
SPAIN	868'339	218'664	1'087'003	1'051'605	25'949	1'077'554	9'449
SWEDEN	1'259'080	198'818	1'457'898	1'392'287	465	1'392'752	65'146
SWITZERLAND	660'597	194'044	854'641	737'168	30'850	768'019	86'622
Western Europe Total	**14'900'845**	**1'714'169**	**16'615'014**	**15'679'556**	**261'963**	**15'941'518**	**673'496**

(1) In the EXCOM document (A/AC.96/984) the original approved appropriation includes $ 323,900 which is now reported under "Other countries in Central Europe"

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2003 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
BALTIC STATES	270'000	(39'874)	230'126	225'226	4'900	230'126	0
BULGARIA	964'959	2'035	966'994	947'103	12'549	959'652	7'342
CYPRUS	758'098	101'877	859'975	743'134	44'530	787'665	72'310
CZECH REPUBLIC	828'405	120'091	948'496	918'752	15'186	933'917	14'579
HUNGARY	1'914'037	212'115	2'126'152	2'096'730	29'296	2'125'026	1'126
OTHER COUNTRIES IN CENTRAL EUROPE (1)	323'600	(83'440)	240'160	164'659	66'512	231'171	8'989
POLAND	747'232	(38'747)	708'485	650'594	9'303	659'897	48'588
ROMANIA	1'108'865	(7'828)	1'101'037	1'071'395	26'628	1'098'022	3'015
SLOVAKIA	674'578	(14'581)	659'997	606'097		606'097	53'900
SLOVENIA	657'026	5'994	663'020	635'662	13'044	648'706	14'314
TURKEY	5'580'422	65'788	5'646'210	5'424'777	18'849	5'443'626	202'584
Central Europe and Baltic States Total	**13'837'222**	**323'438**	**14'160'660**	**13'483'128**	**239'775**	**13'723'984**	**426'748**
South Eastern Europe							
ALBANIA	1'737'376	(139'149)	1'598'227	1'476'717	35'294	1'512'011	86'216
BOSNIA AND HERZEGOVINA	17'134'887	(911'131)	16'223'756	15'975'921	176'953	16'152'873	70'883
CROATIA	7'789'183	777'993	8'567'176	8'345'864	51'909	8'397'773	169'403
THE FORMER YUGOSLAV REP MACEDONIA	4'975'194	(24'011)	4'951'183	4'688'960	259'863	4'948'823	2'360
YUGOSLAVIA	40'110'803	(4'833'526)	35'277'277	32'511'214	2'514'179	35'025'394	251'883
South Eastern Europe Total	**71'747'453**	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total EUROPE	**129'909'683**	**(5'111'753)**	**122'984'271**	**117'878'928**	**4'258'088**	**121'472'938**	**2'491'448**

(1) This amount is included under regional activities in the Excom document A/Ac 96/984

Schedule of Appropriations under the Annual Programme Budget for the year ended 31/12/2003 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	4'680'287	37'292	4'717'579	3'826'697	776'948	4'603'645	113'934
LIBYAN ARAB JAMAHIRIYA	1'037'744	(3'604)	1'034'140	817'582	41'505	859'087	175'053
MAURITANIA	332'120	20'065	352'185	337'071	7'417	344'488	7'697
MOROCCO	251'741	20'953	272'694	236'098	758	236'856	35'838
TUNISIA	192'719	(11'794)	180'925	174'189	1'796	175'985	4'940
WESTERN SAHARA TERRITORY	290'106	34'150	324'256	246'578	10'869	257'447	66'809
North Africa Total	**6'784'717**	**97'062**	**6'881'779**	**5'638'215**	**839'293**	**6'477'508**	**404'271**
Middle East							
EGYPT	3'400'450	127'510	3'527'960	3'341'958	39'363	3'381'321	146'639
IRAQ	2'857'250	569'410	3'426'660	2'498'592	127'324	2'625'916	800'744
ISRAEL	58'000	21'000	79'000	74'616	3'641	78'257	743
JORDAN	1'529'689	(1'769)	1'527'920	1'296'310	192'851	1'489'160	38'760
LEBANON	2'939'736	33'314	2'973'050	2'522'180	50'286	2'572'466	400'584
SAUDI ARABIA	1'559'666	91'721	1'651'387	1'515'226	17'957	1'533'183	118'204
SYRIAN ARAB REPUBLIC	1'737'126	(85'480)	1'651'646	1'310'313	29'188	1'339'501	312'145
YEMEN	4'014'292	(24'624)	3'989'668	3'348'745	318'546	3'667'291	322'377
Middle East Total	**18'096'209**	**731'082**	**18'827'291**	**15'907'939**	**779'157**	**16'687'095**	**2'140'196**
South West Asia							
AFGHANISTAN	600'000	(313'021)	286'979	231'698	55'000	286'698	281
IRAN (ISLAMIC REPUBLIC OF)	16'736'382	(1'583'084)	15'153'298	10'503'650	2'884'913	13'388'562	1'764'736
OTHER COUNTRIES IN CASWANAME	520'000	(69'969)	450'031	391'997	31'897	423'894	26'137
PAKISTAN	26'625'319	(577'629)	26'047'690	23'429'205	2'060'163	25'489'368	558'322
South West Asia Total	**44'481'701**	**(2'543'703)**	**41'937'998**	**34'556'550**	**5'031'973**	**39'588'522**	**2'349'476**
Central Asia							
KAZAKHSTAN	1'396'598	(17'212)	1'379'386	1'088'972	38'551	1'127'523	251'863
KYRGYZSTAN	1'192'035	(15'574)	1'176'461	1'074'679	45'697	1'120'376	56'085
TAJIKISTAN	1'852'538	(261'375)	1'591'163	1'378'082	17'381	1'395'463	195'700
TURKMENISTAN	873'756	39'490	913'245	788'297	72'794	861'091	52'154
UZBEKISTAN	1'088'148	(14'614)	1'073'534	952'884	27'007	979'891	93'643
Central Asia Total	**6'403'074**	**(269'285)**	**6'133'789**	**5'282'914**	**201'430**	**5'484'343**	**649'445**
Total CASWANAME	**75'765'701**	**(1'984'844)**	**73'780'857**	**61'385'618**	**6'851'853**	**68'237'469**	**5'543'388**

Schedule of Appropriations under the Annual Programme Budget for the year ended 31/12/2003 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	222'400	(43'820)	178'580	119'544	41'600	161'144	17'436
CANADA	1'113'226	167'867	1'281'093	1'211'408	3'470	1'214'878	66'215
CUBA	581'000	(105'600)	475'400	456'787	2'174	458'961	16'439
UNITED STATES OF AMERICA (1)	4'451'962	445'077	4'897'039	4'854'025	2'069	4'856'094	40'945
North America and the Caribbean Total	[illegible]	[illegible]	6'832'112	6'641'764	49'313	6'691'077	141'035
Central America							
COSTA RICA	1'418'433	70'888	1'489'321	1'330'286	33'208	1'363'494	125'827
MEXICO	1'997'559	(89'308)	1'908'251	1'832'912	9'367	1'842'279	65'972
LATIN AMERICA, NORTHERN	1'566'900	(378'447)	1'188'453	1'106'373	30'749	1'137'122	51'331
Central America Total	[illegible]	[illegible]	[illegible]	4'269'571	73'324	4'342'895	243'130
Northern South America							
COLOMBIA	5'842'993	257'314	6'100'307	5'859'403	158'839	6'018'242	82'065
ECUADOR	1'581'138	412'967	1'994'105	1'893'240	21'511	1'914'751	79'354
PANAMA	461'600	113'996	575'596	515'497	1'309	516'806	58'790
VENEZUELA	2'019'451	(383'481)	1'635'970	1'615'030	14'066	1'629'096	6'874
LATIN AMERICA, N. WESTERN	974'300	(83'021)	891'279	802'843	31'160	834'003	57'276
Northern South America Total	10'879'482	317'777	11'197'257	10'686'013	[illegible]	10'912'897	[illegible]
Southern South America							
ARGENTINA	1'076'838	(331'744)	745'094	686'152	35'496	721'648	23'446
BRAZIL							
LATIN AMERICA, SOUTHERN	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1'924'625	[illegible]
Southern South America Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2'646'273	[illegible]
Total THE AMERICAS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

(1) This amount includes $ 1,771,090 that is reported under UNHCR Liaison Office New York in the Excom document A/Ac.96/984

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2003 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	2'340'969	407'794	2'748'763	2'559'909	134'996	2'694'905	53'858
INDIA	3'108'342	(42'728)	3'065'614	2'790'871	79'524	2'870'395	195'219
SRI LANKA	6'970'726	(541'243)	6'429'483	5'662'739	658'545	6'321'284	108'199
MYANMAR	3'637'851	435'092	4'072'943	4'027'643	42'304	4'069'947	2'996
NEPAL	5'352'879	531'713	5'884'592	5'599'193	147'862	5'747'055	137'537
OTHER COUNTRIES IN SOUTH ASIA (1)	10'000	4'200	14'200		14'200	14'200	-
South Asia Total	**21'420'767**	**794'828**	**22'215'595**	**20'640'355**	**1'077'431**	**21'717'786**	**497'810**
East Asia and the Pacific							
AUSTRALIA	882'253	106'143	988'396	960'632	6'989	967'621	20'775
CHINA	3'370'370	397'551	3'767'921	3'456'557	36'426	3'492'983	274'938
INDONESIA	8'026'232	(65'478)	7'960'754	7'159'548	184'063	7'343'611	617'143
JAPAN	2'870'465	284'605	3'155'070	2'862'626	99'756	2'962'382	192'688
CAMBODIA	545'533	56'536	602'069	536'596	25'029	561'625	40'444
REPUBLIC OF KOREA	405'155	3'624	408'779	376'687	12'808	389'495	19'284
MALAYSIA	850'976	616'127	1'467'103	1'267'839	114'091	1'381'931	85'172
MONGOLIA - ULAN BATOR	259'735	(160'811)	98'924	58'603		58'603	40'321
OTHER COUNTRIES IN EAST ASIA (1)	160'000	(66'130)	93'870	58'757	12'275	71'031	22'839
PHILIPPINES	350'201	(9'704)	340'497	334'838	2'037	336'875	3'622
PAPUA NEW GUINEA	278'218	140'140	418'358	311'128	58'553	369'681	48'677
SINGAPORE	57'800		57'800	39'265		39'265	18'535
VIET NAM	107'694	(17'507)	90'187	67'259	4'000	71'259	18'928
THAILAND	5'779'835	504'771	6'284'606	5'358'332	225'520	5'583'852	700'754
EAST TIMOR	1'755'879	(220'778)	1'535'101	1'238'974	175'718	1'414'692	120'409
East Asia and the Pacific Total	**25'700'346**	**1'569'089**	**27'269'435**	**24'087'651**	**957'254**	**25'044'905**	**2'224'530**
Total ASIA AND THE PACIFIC	**47'121'113**	**2'363'917**	**49'485'030**	**44'728'006**	**2'034'684**	**46'762'690**	**2'722'340**

(1) The total of these 2 regional amounts is reported under "Regional Activities" in the Excom document A/AC.96/984

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2003 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	9'593'668	(1'227'301)	8'366'367	6'918'066	700'343	7'618'409	747'958
FIELD SUPPORT	3'838'385	73'466	3'911'851	2'557'052	655'199	3'212'251	699'600
DEVELOPMENT OF NEW SYSTEMS	16'679'437	(975'414)	15'704'023	7'990'098	3'106'491	11'096'589	4'607'434
TRAINING	3'570'482	(328'680)	3'241'802	2'382'569	303'828	2'686'397	555'405
GLOBAL OPERATIONS	30'467'100	2'879'311	33'346'411	23'104'292	5'989'193	29'093'485	4'252'926
Global Operations Total	**64'149'072**	**421'382**	**64'570'454**	**42'952'077**	**10'755'054**	**53'707'131**	**10'863'323**
Headquarters							
REG. BUREAU FOR AFRICA	2'906'513	514'299	3'420'812	3'361'181	48'117	3'409'298	11'514
REG. BUREAU FOR ASIA AND OCEANIA	2'276'204	518'960	2'795'164	2'746'722	17'937	2'764'659	30'505
DIV. COMMUNICATION & INFORMATION	7'767'009	2'019'603	9'786'612	9'080'512	257'736	9'338'248	448'364
REG. BUREAU FOR EUROPE	4'208'358	720'385	4'928'743	4'728'226	63'317	4'791'543	137'200
DFSM - JOINT UN ACTIVITIES	8'420'576	1'517'576	9'938'152	8'169'788	1'304'637	9'474'425	463'727
DFSM - HUMAN RES. MANAGEMENT	7'359'996	1'877'666	9'237'662	8'205'636	194'876	8'400'512	837'150
DEP. OF INTERNATIONAL PROTECTION	6'226'147	1'537'536	7'763'683	7'456'650	77'156	7'533'806	229'877
REG. BUREAU FOR THE AMERICAS	1'584'801	296'748	1'881'549	1'860'085	19'453	1'879'538	2'011
REGIONAL BUREAU FOR CASWANAME	2'779'196	558'150	3'337'346	3'301'927	30'478	3'332'405	4'941
DHRM - DIV HUMAN RESOURCE MANAGEMENT	4'903'838	1'461'947	6'365'785	6'103'955	34'177	6'138'132	227'653
DIVISON OF OPERATIONAL SUPPORT	7'321'256	2'699'979	10'021'235	9'189'657	247'926	9'437'583	583'652
EXECUTIVE DIRECTION & MANAGEMENT	3'321'677	1'596'396	4'918'073	4'558'721	143'360	4'702'081	215'992
HORN AFRICA DESK	918'039	283'576	1'201'615	1'185'134	7'082	1'192'216	9'399
EPO - EVALUATION & POLICY SECTION	649'082	262'599	911'681	890'184	20'538	910'722	959
GREAT LAKESLIAISON UNIT	844'588	160'800	1'005'388	975'364	29'044	1'004'408	980
DFSM - HEADQUARTERS OVERALL	5'374'032	(405'864)	4'968'168	2'540'964	533'736	3'074'700	1'893'468
HEADQUARTERS		221'258	221'258		212'434	212'434	8'824
INFORMATION TECHNOLOGY TELECOM SCE	5'764'345	471'076	6'235'421	4'932'190	162'499	5'094'689	1'140'732
SOUTHERN AFRICA DESK	693'543	194'458	888'001	858'295	26'480	884'775	3'226
WEST AND CENTRAL AFRICA DESK	1'087'109	166'163	1'253'272	1'127'965	22'177	1'150'142	103'130
Headquarters Total (2)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Operational Reserve							
OPERATIONAL RESERVE	73'852'872	(22'041'629)	51'811'243			-	51'811'243
Operational Reserve Total	**73'852'872**	**(22'041'629)**	**51'811'243**	-	-	-	**51'811'243**
GRAND TOTAL ANNUAL PROGRAMME BUDGET	**808'396'593**	**(492'198)**	**807'904'395**	**652'505'994**	**60'918'185**	**713'424'179**	**94'480'216**

(1) The original EXCOM approved appropriation includes $ 1,085,300 now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 36 refers)

(2) This amount includes $ 36,467,200 reported under Programme Support and $ 37,807,000 reported under Management & Administration in the Excom document A/AC.96/964

Schedule of Appropriations under the Annual Programme Budget - Trust Fund for the year ended 31 /12/2003 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
LIBERIA		0	0			0	0
West and Central Africa Total	0	0	0	0	0	0	0
East and Horn of Africa							
EAST AND HORN OF AFRICA	0		0			0	0
East and Horn of Africa Total	0	0	0	0	0	0	0
The Great Lakes							
UNITED REP. OF TANZANIA	0		0			0	0
The Great Lakes Total	0	0	0	0	0	0	0
Southern Africa							
SOUTH AFRICA (1)			0			0	0
Southern Africa Total	0	0	0	0	0	0	0
Total AFRICA	0	0	0	0	0	0	0
CASWANAME							
Middle East							
YEMEN	0		0			0	0
Middle East Total	0	0	0	0	0	0	0
Total CASWANAME	0	0	0	0	0	0	0
Global Operations							
GLOBAL OPERATIONS (1)	1'025'000	328'323	1'353'323	1'145'246	0	1'145'246	208'077
Global Operations Total	1'025'000	328'323	1'353'323	1'145'246	0	1'145'246	208'077
Headquarters							
	0	163'875	163'875	120'023	41'429	161'452	2'423
Headquarters Total	0	163'875	163'875	120'023	41'429	161'452	2'423
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	1'025'000	492'198	1'517'198	1'265'269	41'429	1'306'698	210'500

(1) Footnote 1 page 35 refers

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Supplementary Programme Budget					
AFRICA					
LIBERIAN REFUGEES					
GUINEA	2'358'853	2'302'602	56'251	2'358'853	0
WEST AND CENTRAL AFRICA OVERALL	478'128	0	0	0	478'128
Total Sierra Leonean Refugees	**2'836'981**	**2'302'602**	**56'251**	**2'358'853**	**478'128**
Angolan Refugees and Int. Displaced Persons					
ANGOLA	19'192'592	17'726'700	1'465'892	19'192'592	0
DEMOCRATIC REPUBLIC OF THE CONGO	4'261'448	4'060'157	201'291	4'261'448	0
NAMIBIA	433'208	433'208	0	433'208	0
SOUTH AFRICA	330'981	289'908	41'073	330'981	0
SOUTHERN AFRICA	238'876	0	0	0	238'876
ZAMBIA INITIATIVE	1'397'399	1'348'331	49'069	1'397'399	0
Total Angolan Refugees and Int. Displaced Persons	**26'854'504**	**23'858'304**	**1'757'325**	**25'615'628**	**238'876**
COTE D'IVOIRE EMERGENCY					
BENIN	0	62'395	0	62'395	62'395
GUINEA	0	806'412	134'180	940'592	940'592
COTE D'IVOIRE	0	4'700'797	430'176	5'130'973	5'130'973
LIBERIA	0	2'723'762	470'767	3'194'529	3'194'529
NIGERIA	0	64'684	0	64'684	-64'684
SENEGAL	0	302'229	11'616	313'845	-313'845
WEST AFRICA	0	7'622'251	2'469'421	10'091'672	-10'091'672
Total COTE D'IVOIRE EMERGENCY	**0**	**16'282'530**	**3'516'160**	**19'798'690**	**-19'798'690**
1103					
CHAD	0	2'388'368	1'833'620	4'221'987	-4'221'987
Total SUDANESE IN EASTERN CHAD	**0**	**2'388'368**	**1'833'620**	**4'221'987**	**-4'221'987**
OTHER (no situation defined)					
AFRICA OVERALL	14'767	0	0	0	14'767
BENIN	62'395	0	0	0	62'395
CHAD	11'868'115	5'430'370	958'708	6'389'078	5'479'037
ETHIOPIA	581'150	298'601	282'549	581'150	0
GHANA	940'592	0	0	0	940'592
COTE D'IVOIRE	5'202'232	0	0	0	5'202'232

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
KENYA	1'602'000	834'317	767'628	1'601'945	55
LIBERIA	3'194'529	0	0	0	3'194'529
NIGERIA	64'684	0	0	0	64'684
SENEGAL	313'845	0	0	0	313'845
UGANDA	704'976	458'336	246'640	704'976	0
WEST AFRICA	10'091'672	0	0	0	10'091'672
WEST AFRICA AND AFRICA OVERALL	6'967				6'967
ZAMBIA	996'362	704'065	161'285	865'350	131'012
Total OTHER	**35'644'286**	**7'725'688**	**2'416'810**	**10'142'498**	**25'501'788**
Total AFRICA	**64'336'771**	**52'557'492**	**9'580'166**	**62'137'658**	**2'198'114**
EUROPE					
AFGHAN REFUGEES					
UNITED KINGDOM	491'761	449'408	42'353	491'761	0
Total Afghan Refugees	**491'761**	**449'408**	**42'353**	**491'761**	**0**
IRAQ SITUATION					
GERMANY	19'447	19'447	0	19'447	0
TURKEY	1'551'520	1'531'038	20'482	1'551'520	0
Total IRAQ SITUATION	**1'570'967**	**1'550'485**	**20'482**	**1'570'967**	**0**
Total EUROPE	**2'062'728**	**1'999'893**	**62'835**	**2'062'728**	**0**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME					
Afghan Refugees					
AFGHANISTAN	92'918'333	78'547'017	11'885'018	90'432'035	2'486'298
IRAN (ISLAMIC REPUBLIC OF)	7'429'972	6'839'717	472'631	7'312'348	117'624
OTHER COUNTRIES IN CASWANAME	163'872	156'463	7'409	163'872	0
PAKISTAN	9'785'939	8'265'438	1'499'959	9'765'397	20'542
SOUTH WEST ASIA OVERALL	18'485'317	0	0	0	18'485'317
TAJIKISTAN	113'867	93'867	20'000	113'867	0
TURKMENISTAN	67'099	60'259	6'840	67'099	0
UZBEKISTAN	181'741	180'941	800	181'741	0
Total Afghan Refugees	**129'146'140**	**94'143'702**	**13'892'657**	**108'036'360**	**21'109'781**
IRAQ SITUATION					
IRAN (ISLAMIC REPUBLIC OF)	2'968'262	2'677'737	290'525	2'968'262	0
IRAQ	20'797'854	12'855'186	7'942'669	20'797'854	0
JORDAN	4'720'844	3'963'704	756'939	4'720'644	0
LEBANON	152'911	132'406	20'505	152'911	0
MIDDLE EAST OVERALL	37'592'145	17'990'727	309'040	18'299'766	19'292'378
SYRIAN ARAB REPUBLIC	1'401'773	1'319'472	82'301	1'401'773	0
Total IRAQ SITUATION	**67'633'789**	**38'939'233**	**9'401'979**	**48'341'211**	**19'292'378**
OTHER (no situation defined)					
MIDDLE EAST OVERALL	1'160'629	214'575	83'123	297'698	862'931
Total Other (no situation defined)	**1'160'629**	**214'575**	**83'123**	**297'698**	**862'931**
Total CASWANAME	**197'940'558**	**133'297'509**	**23'377'759**	**156'675'268**	**41'265'090**
ASIA AND THE PACIFIC					
SRI LANKA OPERATION					
SRI LANKA	10'961'249	6'631'344	1'005'010	7'636'354	3'324'895
Total SRI LANKA OPERATION	**10'961'249**	**6'631'344**	**1'005'010**	**7'636'354**	**3'324'895**
Total TOTAL ASIA AND THE PACIFIC	**10'961'249**	**6'631'344**	**1'005'010**	**7'636'354**	**3'324'895**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
AFGHAN REFUGEES					
REGIONAL BUREAU FOR CASWANAME	1'828'146	1'779'799	48'347	1'828'146	0
Total AFGHAN REFUGEES	**1'828'146**	**1'779'799**	**48'347**	**1'828'146**	**0**
ANGOLAN REFUGEES & IDPS					
SOUTHERN AFRICA DESK	218'557	217'689	868	218'557	0
Total ANGOLAN REFUGEES AND IDPS	**218'557**	**217'689**	**868**	**218'557**	**0**
SRI LANKA OPERATION					
REG. BUREAU FOR ASIA AND OCEANIA	2'652	1'831	821	2'652	0
Total SRI LANKA OPERATION	**2'652**	**1'831**	**821**	**2'652**	**0**
IRAQ SITUATION					
REGIONAL BUREAU FOR CASWANAME	1'343'800	558'527	21'102	579'629	764'171
Total IRAQ SITUATION	**1'343'800**	**558'527**	**21'102**	**579'629**	**764'171**
CÔTE D'IVOIRE EMERGENCY					
WEST AND CENTRAL AFRICA DESK	0	241'548	13'424	254'972	-254'972
Total CÔTE D'IVOIRE EMERGENCY	**0**	**241'548**	**13'424**	**254'972**	**-254'972**
OTHER					
REPAT & REINTEGR FOR IRAQIS					
REGIONAL BUREAU FOR CASWANAME	0	718'046	46'125	764'171	764'171
Total REPAT & REINTEGR FOR IRAQIS	**0**	**718'046**	**46'125**	**764'171**	**764'171**
ENHANCING OVERSIGHT AND ACCOUNTABILITY					
ENHANCING OVERSIGHT AND ACCOUNTABILITY	0	67'132	810	67'942	-67'942
Total ENHANCING OVERSIGHT AND ACCOUNTABILITY	**0**	**67'132**	**810**	**67'942**	**-67'942**
OTHER (no situation defined)					
EXECUTIVE DIRECTION & MANAGEMENT	67'942	67'132	810	67'942	0
HEADQUARTERS	169'643	0	0	0	169'643
UNRESTRICTED	4'405'965	0	0	0	4'405'965
WEST AND CENTRAL AFRICA DESK	254'972	0	0	0	254'972
Total Other (no situation defined)	**4'898'522**	**67'132**	**810**	**67'942**	**4'830'580**
Total OTHER	**8'291'677**	**3'584'572**	**131'497**	**3'716'069**	**4'575'608**
GRAND TOTAL Supplementary Programme Fund	**283'591'784**	**198'070'811**	**34'157'267**	**232'228'077**	**51'363'707**

Schedule of Funds Available
Supplementary Programme Fund - Trust Fund
for the year ended 31/12/2003
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
ADVISORY BOARD ON HUMAN SECURITY					
ADVISORY BOARD ON HUMAN SECURITY	0		0	0	0
Total ADVISORY BOARD ON HUMAN SECURITY	**0**	**0**	**0**	**0**	**0**
OTHER					
Global Operations					
GLOBAL OPERATIONS	734'416	370'220	0	370'220	364'196
Total Global Operations	**734'416**	**370'220**	**0**	**370'220**	**364'196**
Total OTHER	**734'416**	**370'220**	**0**	**370'220**	**364'196**
GRAND TOTAL Supplementary Programme Fund - Trust Fund	**734'416**	**370'220**	**0**	**370'220**	**364'196**
GRAND TOTAL	**284'326'201**	**198'441'031**	**34'157'267**	**232'598'297**	**51'727'903**

Schedule of Funds Available
Junior Professional Officers - Trust Fund
for the year ended 31/12/2003
(in United States Dollars)

Schedule 4

	Disbursements	**Unliquidated Obligations**	**Total In US Dollars**
Africa			-
Europe			-
Others			-
Global Operations	7'171'047	205'621	7'376'668
Headquarters	-		-
Unrestricted	-		-
Total	**7'171'047**	**205'621**	**7'376'668**
Reserves and Funds Balances, 01 January 2003	6'377'436		
Funds received in 2003	8'050'410		
Total Expenditure	(7'376'668)		
Cancellations Prior Periods Obligations	186'179		
Adjustment to priors years (contribution)	(13'402)		
Funds transferred to the Annual Programme Budget – Unearmarked			
Reserve and Fund Balances, 31 December 2003	7'223'955		

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West Africa				
BENIN	39'907	33'762	6'145	0
BURKINA FASO	7'795	7'795		0
CAMEROON	195'008	134'083	60'925	0
GAMBIA	63'736	56'317	7'419	0
GHANA	174'506	171'447	3'059	0
GUINEA	1'169'050	771'766	397'284	0
CÔTE D'IVOIRE	461'167	281'101	180'066	0
LIBERIA	652'412	590'257	62'155	0
NIGER	1'927	573	1'354	0
NIGERIA	24'278	13'994	10'285	0
SENEGAL	153'810	120'485	33'325	0
SIERRA LEONE	1'035'321	371'183	664'139	0
WEST AFRICA	335'365	281'658	53'707	0
Total West Africa	**4'314'282**	**2'834'419**	**1'479'863**	**0**
East and Horn of Africa				
DJIBOUTI	237'861	145'887	91'975	0
ERITREA	2'278'514	2'097'433	181'082	0
ETHIOPIA	2'184'366	1'451'454	732'912	0
KENYA	1'145'393	795'301	350'092	0
SOMALIA	1'147'764	937'601	210'164	0
SUDAN	2'023'026	1'912'560	110'466	0
UGANDA	823'647	393'578	430'069	0
Total East and Horn of Africa	**9'840'573**	**7'733'813**	**2'106'760**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
The Great Lakes				
BURUNDI	1'230'591	1'218'143	12'448	0
CENTRAL AFRICAN REPUBLIC	210'836	146'330	64'506	0
COUNTRIES IN CENTRAL AFRICA	791'124	768'746	22'378	0
CONGO	379'374	232'649	146'725	0
DEMOCRATIC REPUBLIC OF THE CONGO	1'560'881	1'188'735	372'146	0
GABON	201'008	193'741	7'267	0
RWANDA	149'105	98'450	50'656	0
UNITED REP. OF TANZANIA	540'699	490'634	50'065	0
Total The Great Lakes	**5'063'619**	**4'337'427**	**726'191**	**-0**
Southern Africa				
ANGOLA	586'604	507'895	78'709	0
BOTSWANA	7'400	7'400		0
MALAWI	89'892	26'972	62'920	0
MOZAMBIQUE	236'171	205'098	31'072	0
NAMIBIA	308'476	268'621	39'854	0
SOUTH AFRICA	95'827	29'150	66'677	0
SOUTHERN AFRICA	5'878	798	5'080	0
DIR OFF FOR SAF (PRETORIA)	714'872	714'217	655	0
ZAMBIA	838'540	484'718	353'821	0
ZIMBABWE	28'112	309	27'803	0
Total Southern Africa	**2'911'770**	**2'245'179**	**666'591**	**-0**
TOTAL AFRICA	**22'130'242**	**17'150'838**	**4'979'404**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
EUROPE				
Eastern Europe				
ARMENIA	27'353.0	16'821.8	10'531.2	0
AZERBAIJAN	77'706.9	66'633.2	11'073.7	0
BELARUS	9'529.9	6'184.6	3'345.3	0
OTHER COUNTRIES IN EASTERN EUROPE	31'150.8	17'921.6	13'229.3	0
GEORGIA	173'412.0	93'534.6	79'877.2	0
REPUBLIC OF MOLDOVA	87'396.9	85'405.5	1'991.4	0
RUSSIAN FEDERATION	186'904.6	119'989.1	66'915.5	0
UKRAINE	16'668.3	3'508.5	13'159.9	0
Total Eastern Europe	**610'123**	**409'999**	**200'124**	**-0**
Western Europe				
AUSTRIA	10'723.03	7'513.96	3'209.07	0
BELGIUM	27'725.29	15'493.19	12'232.10	0
FRANCE	86'292.96	54'147.43	32'145.53	0
UNITED KINGDOM	16'557.50	5'331.46	11'226.04	0
GERMANY	2'476.77		2'476.77	0
GREECE	4'077.00		4'077.00	0
IRELAND	7'235.44		7'235.44	0
ITALY	21'259.48	17'681.91	3'577.57	0
MALTA	6'696.26		6'696.26	0
SPAIN	24'469.86	19'381.64	5'088.22	0
SWEDEN	10.05		10.05	0
SWITZERLAND	12'823.94	336.72	12'487.22	0
Total Western Europe	**220'348**	**119'886**	**100'461**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 6

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
Central Europe and Baltic States				
BALTIC STATES	3'748.96	837.3	2'911.66	0
BULGARIA	23'573.77	5'197.99	18'375.78	0
CYPRUS	10'348.17	3'573.91	6'774.26	0
CZECH REPUBLIC	4'264.53		4'264.53	0
HUNGARY	6'370.39	3'792.48	2'577.91	0
OTHER COUNTRIES IN CENTRAL EUROPE	32'772.43	17'001.85	15'770.58	0
POLAND	9'187.98	495.41	8'692.57	0
ROMANIA	5.17		5.17	0
SLOVAKIA	14'158.06		14'158.06	0
SLOVENIA	21'746.71	10'885.53	10'861.18	0
TURKEY	44'506.68	34'772.89	9'733.79	0
Total Central Europe and Baltic States	**170'683**	**76'557**	**94'125**	**0**
South Eastern Europe				
ALBANIA	102'306.52	61'801.51	40'505.01	0
BOSNIA AND HERZEGOVINA	221'390.97	188'080.32	33'310.65	0
CROATIA	78'209.32	41'569.81	36'639.51	0
THE FORMER YUGOSLAV REP.MACEDONIA	319'281.89	251'096.65	68'185.24	0
SOUTH EASTERN EUROPE	4'527.54		4'527.54	0
YUGOSLAVIA	2'058'414.83	1'836'878.54	221'536.29	0
Total South Eastern Europe	**2'784'131**	**2'379'427**	**404'704**	**0**
Total EUROPE	**3'785'284**	**2'985'869**	**798'418**	**-0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
CASWANAME				
North Africa				
ALGERIA	450'308.76	436'878.72	13'430.04	0
LIBYAN ARAB JAMAHIRIYA	126'160.82	28'250.85	97'909.97	0
MAURITANIA	5'151.55		5'151.55	0
MOROCCO	915.61	757.5	158.11	0
TUNISIA	1'200.08	1'175.94	24.14	0
WESTERN SAHARA TERRITORY	1'780.00		1'780.00	0
Total North Africa	**585'517**	**467'063**	**118'454**	**0**
Middle East				
EGYPT	74'686.26	35'105.02	39'581.24	0
IRAQ	126'498.96	93'280.96	33'218.00	0
ISRAEL	3'665.77	2'272.50	1'393.27	0
JORDAN	53'367.27	42'553.86	10'813.41	0
LEBANON	21'205.90	12'767.23	8'438.67	0
SAUDI ARABIA	120'773.27	84'628.55	36'144.72	0
SYRIAN ARAB REPUBLIC	4'004.00	1'464.00	2'540.00	0
YEMEN	265'089.89	215'656.50	49'433.39	0
Total Middle East	**669'291**	**487'729**	**181'563**	**0**
South West Asia				
AFGHANISTAN	800'908.88	628'826.63	172'062.25	0
IRAN (ISLAMIC REPUBLIC OF)	4'279'189.78	3'578'099.74	701'090.04	0
OTHER COUNTRIES IN CASWANAME	4'063'686.05	3'887'571.96	176'094.07	0
PAKISTAN	1'685'454.01	994'382.17	691'071.84	0
Total South West Asia	**10'829'219**	**9'088'881**	**1'740'338**	**0**
Central Asia				
KAZAKHSTAN	41'545.75	5'557.64	35'988.11	0
KYRGYZSTAN	2'214.64		2'214.64	0
TAJIKISTAN	49'783.30	29'058.80	20'724.50	0
TURKMENISTAN	22'400.43	8'370.00	14'030.43	0
UZBEKISTAN	9'774.99	825.13	8'949.86	0
Total Central Asia	**125'719**	**43'812**	**81'908**	**0**
TOTAL CASWANAME	**12'209'746**	**10'087'484**	**2'122'262**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
THE AMERICAS				
North America and the Caribbean				
THE CARIBBEAN	6'500.48	6'108.58	391.9	0
UNITED STATES OF AMERICA	25'418.33	5'904.00	19'514.33	0
Total North America and the Caribbean	**31'919**	**12'013**	**19'906**	**0**
Central America				
COSTA RICA	5'371.00		5'371.00	0
MEXICO	29'441.00	11'856.47	17'584.53	0
LATIN AMERICA, NORTHERN	17'309.55	15'926.80	1'382.75	0
Total Central America	**52'122**	**27'783**	**24'338**	**0**
Northern South America				
COLOMBIA	107'873.61	96'899.31	10'974.30	0
ECUADOR	63'702.37	57'851.00	5'851.37	0
PANAMA	14'702.28	3'074.65	11'627.63	0
VENEZUELA	110'089.90	92'129.39	17'960.51	0
LATIN AMERICA, N. WESTERN	34'731.39	-539.42	35'270.81	0
Total Northern South America	**331'100**	**249'415**	**81'685**	**0**
Southern South America				
ARGENTINA	8'453.00	1'771.31	6'681.69	0
LATIN AMERICA, SOUTHERN	101'806.19	55'467.79	46'338.40	0
Total Southern South America	**110'259**	**57'239**	**53'020**	**0**
TOTAL THE AMERICAS	**525'399**	**346'450**	**178'949**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	162'030.77	146'498.13	15'532.64	0
INDIA	42'512.86	24'631.61	17'881.25	0
SRI LANKA	472'618.53	201'234.38	271'384.15	0
MYANMAR	204'860.18	171'430.24	33'429.94	0
NEPAL	270'565.06	186'025.16	84'539.90	0
OTHER COUNTRIES IN SOUTH ASIA	4'475.00	4'289.76	185.24	
Total South Asia	1'157'062	734'107	422'933	-0
East Asia and the Pacific				
AUSTRALIA	76'066.97	13'569.03	62'497.94	0
CHINA	55'039.14	36'446.98	18'592.16	0
INDONESIA	263'622.20	112'159.68	151'462.52	0
JAPAN	130'209.43	99'986.68	30'222.75	0
CAMBODIA	345'915.00	139'381.38	206'533.62	0
MALAYSIA	7'733.24	973.48	6'759.76	0
MONGOLIA - ULAN BATOR	5'575.26	3'286.26	2'289.00	0
OTHER COUNTRIES IN EAST ASIA	22'634.86	853.46	21'781.40	0
PHILIPPINES	3'625.32		3'625.32	0
PAPUA NEW GUINEA	1'953.49	1'590.00	363.49	0
SINGAPORE	194.28		194.28	0
VIET NAM	8'684.63		8'684.63	0
THAILAND	20'608.09	8'970.33	11'637.76	0
EAST TIMOR	296'668.43	210'659.62	86'008.81	0
Total East Asia and the Pacific	1'238'530	627'877	610'653	0
TOTAL ASIA AND THE PACIFIC	2'395'593	1'361'984	1'033'587	-0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	2'522'735.54	2'224'761.40	297'974.14	0
FIELD SUPPORT	530'207.14	425'093.64	105'113.50	0
TRAINING	333'229.55	77'960.88	255'248.67	0
GLOBAL OPERATIONS	3'695'118.60	2'950'692.91	744'425.59	0
Total Global Operations	**7'081'291**	**5'678'509**	**1'402'762**	**0**
Headquarters				
REG. BUREAU FOR AFRICA	38'352.02	21'014.71	17'337.31	0
REG. BUREAU FOR ASIA AND OCEANIA	19'522.69	3'997.12	15'525.57	0
DIV. COMMUNICATION & INFORMATION	213'883.99	149'608.61	64'275.38	0
REG. BUREAU FOR EUROPE	20'814.08	4'460.82	16'353.26	0
DRM - JOINT UN ACTIVITIES	325'612.06	124'737.27	200'874.81	0
DRM - HUMAN RES. MANAGEMENT	30'170.64	9'239.83	20'930.81	0
DEP. OF INTERNATIONAL PROTECTION	50'617.55	13'267.67	37'349.88	0
REG. BUREAU FOR THE AMERICAS	32'958.11	8'178.66	24'779.45	0
REGIONAL BUREAU FOR CASWANAME	102'441.59	79'150.89	23'290.70	0
DRM - DIV RESOURCE MANAGEMENT	28'254.07	8'664.60	19'589.47	0
DIVISON OF OPERATIONAL SUPPORT	70'741.68	33'881.61	36'860.07	0
EXECUTIVE DIRECTION & MANAGEMENT	75'156.67	51'575.41	23'581.26	0
HORN AFR. LIAISON UNIT	6'875.72	5'889.42	986.3	0
DPO - EVALUATION & POLICY SECTION	2'389.00	1'259.40	1'129.60	0
GREAT LAKESLIAISON UNIT	8'279.00	2'633.73	5'645.27	0
DRM - HEADQUARTERS OVERALL	615'826.13	537'490.21	78'335.92	0
INFORMATION TECHNOLOGY TELECOM SCE	230'549.28	147'273.95	83'275.33	0
SOUTHERN AFRICALIAISON UNIT	7'708.00	4'961.96	2'746.04	0
UNIT FOR SOUTH EASTERN EUROPE OPS	8'666.80	3'875.48	4'791.32	0
WEST AND CENTRAL AFRICA LIAISON UNI	6'791.00	4'574.66	2'216.34	0
Total Headquarters	**1'895'410**	**1'215'536**	**679'874**	**0**
Unearmarked				
UNEARMARKED *(1)*				0
Total Global Operations	**0**	**0**	**0**	**0**
TOTAL OTHER	**8'976'701**	**6'894'045**	**2'082'636**	**0**
TOTAL ANNUAL PROGRAMME BUDGET	**50'022'965**	**38'826'692**	**11'196'273**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(in United States Dollars)

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West and Central Africa				
LIBERIA				0
Total West and Central Africa	**0**	**0**	**0**	**0**
East and Horn of Africa				
KENYA				0
UGANDA				0
Total East and Horn of Africa	**0**	**0**	**0**	**0**
The Great Lakes				
RWANDA				0
UNITED REP. OF TANZANIA	25'358		25'358	
Total The Great Lakes	**25'358**	**0**	**25'358**	**0**
Southern Africa				
SOUTH AFRICA	12'975	25	12'950	0
ZAMBIA				
Total Southern Africa	**12'975**	**25**	**12'950**	**0**
TOTAL AFRICA	**38'333**	**25**	**38'308**	**0**
CASWANAME				
Middle East				0
YEMEN				
Total Middle East	**0**	**0**	**0**	**0**
TOTAL CASWANAME	**0**	**0**	**0**	**0**
OTHER				
Global Operations				
GLOBAL OPERATIONS	163'936	74'298	89'638	0
Total Global Operations	**163'936**	**74'298**	**89'638**	**0**
Headquarters				
DIV. COMMUNICATION & INFORMATION	59'000	32'898	26'102	0
Total Headquarters	**59'000**	**32'898**	**26'102**	**0**
TOTAL OTHER	**222'936**	**107'196**	**115'740**	**0**
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	**261'269**	**107'221**	**154'048**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West and Central Africa				
GUINEA	951'532.46	908'583.19	42'949.27	0
CÔTE D'IVOIRE	546'275.76	386'246.21	160'029.55	0
LIBERIA	18'397.00	16'054.42	2'342.58	0
SIERRA LEONE	181'680.45	122'651.85	59'028.60	0
WEST AFRICA	1'186'449.87	1'045'932.48	140'517.39	0
Total West and Central Africa	**2'884'336**	**2'479'468**	**404'867**	**0**
Southern Africa				
ANGOLA	916'349	913'024	3'325	0
ZAMBIA	3'421	2'893	528	0
Total Southern Africa	**919'770**	**915'917**	**3'853**	**0**
TOTAL AFRICA	**3'804'106**	**3'395'385**	**408'721**	**0**
Europe				
South Eastern Europe				
ALBANIA				0
Total South Eastern Europe	**0**	**0**	**0**	**0**
Total Europe	**0**	**0**	**0**	**0**
CASWANAME				
South West Asia				
AFGHANISTAN	21'094'375	16'146'882	4'947'493	0
IRAN (ISLAMIC REPUBLIC OF)	792'414	481'838	310'576	0
OTHER COUNTRIES IN CASWANAME	12'626	11'165	1'461	0
PAKISTAN	1'873'022	1'249'907	623'114	0
Total South West Asia	**23'772'437**	**17'889'792**	**5'882'645**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
Central Asia				
TAJIKISTAN	39'564	30'314	9'250	0
TURKMENISTAN	37'290	4'600	32'690	0
UZBEKISTAN	111'238	89'950	21'288	0
Total Central Asia	**188'092**	**124'864**	**63'228**	**0**
Total CASWANAME	**23'960'529**	**18'014'656**	**5'945'873**	**0**
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	204'631.60	169'369.09	35'262.51	0
Total South Asia	**204'632**	**169'369**	**35'263**	**0**
East Asia and the Pacific				
AUSTRALIA				0
Total East Asia and the Pacific	**0**	**0**	**0**	**0**
TOTAL ASIA AND THE PACIFIC	**204'632**	**169'369**	**35'263**	**0**
OTHER				
Headquarters				
GLOBAL OPERATIONS	22'698	6'790	15'908	0
REGIONAL BUREAU FOR CASWANAME	47'497	25'264	22'233	0
Total Headquarters	**70'195**	**32'054**	**38'141**	**0**
Total Other	**70'195**	**32'054**	**38'141**	**0**
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	**28'039'461**	**21'611'466**	**6'427'995**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
OTHER				
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT		0		0
Total Headquarters	0	0	0	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUND	0	0	0	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West and Central Africa				
GUINEA	1'240	1'240	0	0
CÔTE D'IVOIRE	6'390	39	6'351	0
SIERRA LEONE				
West and Central Africa	**7'630**	**1'279**	**6'351**	**0**
East and Horn of Africa				
ERITREA	5'332		5'332	0
ETHIOPIA	8'457		8'457	0
KENYA	10'536		10'536	0
SOMALIA	2'410	540	1'870	0
UGANDA	2'294		2'294	0
East and Horn of Africa	**29'029**	**540**	**28'489**	**0**
The Great Lakes				
RWANDA	2'230	248	1'982	0
UNITED REP. OF TANZANIA	8'249	2'145	6'104	0
Total The Great Lakes	**10'479**	**2'393**	**8'086**	**0**
Southern Africa				
MALAWI	650		650	0
MOZAMBIQUE	1'690		1'690	0
SOUTH AFRICA	10'160	0	10'160	0
Total Southern Africa	**12'500**	**0**	**12'500**	**0**
TOTAL AFRICA	**59'638**	**4'212**	**55'426**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
EUROPE				
Eastern Europe				
ARMENIA	3'500		3'500	0
AZERBAIJAN	5'605		5'605	0
REPUBLIC OF MOLDOVA	1'160		1'160	0
RUSSIAN FEDERATION	8'972	2'256	6'716	0
Total Eastern Europe	**19'237**	**2'256**	**16'981**	**0**
Western Europe				
SWITZERLAND	3'740		3'740	0
Total Western Europe	**3'740**	**0**	**3'740**	**0**
Central Europe and the Baltic States				
CYPRUS				0
LATVIA	600		600	0
TURKEY	10'663		10'663	0
Total Central Europe and the Baltic States	**11'263**	**0**	**11'263**	**0**
South Eastern Europe				
BOSNIA AND HERZEGOVINA	7'459	414	7'045	0
CROATIA	2'354		2'354	0
Total South Eastern Europe	**9'813**	**414**	**9'399**	**0**
TOTAL EUROPE	**44'053**	**2'671**	**41'382**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
CASWANAME				
North Africa				
LIBYAN ARAB JAMAHIRIYA	732		732	0
Total North Africa	**732**	**0**	**732**	**0**
Middle East				
EGYPT	15'993		15'993	0
JORDAN	6'006		6'006	0
YEMEN	581		581	0
Total Middle East	**22'580**	**0**	**22'580**	**0**
South West Asia				
AFGHANISTAN	780		780	0
IRAN(ISLAMIC REPUBLIC OF)	4'001	813	3'188	0
PAKISTAN	1'890		1'890	0
Total South West Asia	**6'671**	**813**	**5'858**	**0**
Central Asia				
KYRGYZSTAN	5'033		5'033	0
TRUKMENISTAN	4'221	462	3'759	0
Total Central Asia	**9'254**	**462**	**8'792**	**0**
TOTAL CASWANAME	**39'237**	**1'275**	**37'962**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICE 35

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
THE AMERICAS				
North America and the Caribbean				
UNITED STATES OF AMERICA				0
Total North America and the Caribbean	0	0	0	0
Central America				
COSTA RICA				0
MEXICO				0
Total Central America	0	0	0	0
Northern South America				
COLOMBIA				0
Total Northern South America	0	0	0	0
TOTAL THE AMERICAS	0	0	0	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2003
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	8'685	1'572	7'113	0
MYANMAR	10'332	3'813	6'519	0
NEPAL	9'077		9'077	0
Total South Asia	**28'094**	**5'385**	**22'709**	**0**
East Asia and the Pacific				
INDONESIA				
CAMBODIA				0
LAO PEOPLE'S DEMOCRATIC REPUBLIC				
MALAYSIA				
THAILAND	5'370	649	4'721	0
Total East Asia and the Pacific	**5'370**	**649**	**4'721**	**0**
TOTAL ASIA AND THE PACIFIC	**33'464**	**6'034**	**27'430**	**0**
OTHER				
Headquarters				
EDM - EMERGENCY & SECURITY SCE	864		864	0
DIV. COMMUNICATION & INFORMATION	6'060	587	5'473	0
DRM - HUMAN RES. MANAGEMENT	8'949	521	8'428	0
DEP. OF INTENATIONAL PROTECTION	8'608	5'225	3'383	0
DIVISION OF OPERATIONAL SUPPORT	5'831	0	5'831	0
DPO - EVALUATION & POLICY SECTION	795	795	0	0
Total Headquarters	**31'107**	**7'128**	**23'979**	**0**
TOTAL OTHER	**31'107**	**7'128**	**23'979**	**0**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**207'498**	**21'319**	**186'179**	**0**
GRAND TOTAL PRIOR YEARS	**78'531'194**	**60'566'697**	**17'964'497**	**0**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	41	-	931	3	6	881	-	-
BURKINA FASO	-	-	-	-	-	-	-	-
CAMEROON	100	-	1'472	(6)	61	1'317	-	-
GAMBIA	-	-	670	18	7	645	-	-
GHANA	468	-	3'141	5	3	2'515	150	-
GUINEA BISSAU	-	-	43	-	-	43	-	-
GUINEA	9'544	-	25'853	(451)	397	16'122	41	-
COTE D'IVOIRE	2'986	-	10'147	171	180	6'810	-	-
LIBERIA	5'791	-	7'304	119	62	1'263	69	-
MALI	-	-	50	-	-	50	-	-
NIGER	-	-	-	2	1	(9)	6	-
NIGERIA	63	-	1'159	7	10	1'079	-	-
SENEGAL	-	-	1'544	22	34	1'488	-	-
SIERRA LEONE	19'872	-	34'389	127	664	13'782	16	72
TOGO	42	-	-	-	-	(42)	-	-
WEST AFRICA	16	-	2'110	119	54	1'921	-	-
WEST AND CENTRAL AFRICA OVERALL	17'130	-	-	-	-	(17'130)	-	-
Total West and Central Africa	**56'053**	**-**	**88'813**	**136**	**1'479**	**30'715**	**282**	**72**
East and Horn of Africa								
DJIBOUTI	1'042	-	3'477	(114)	92	2'315	142	-
EAST & HORN OF AFRICA	19'645	-	-	-	-	(19'645)	-	-
ERITREA	11'408	-	16'485	404	181	4'222	396	124
ETHIOPIA	6'722	-	17'859	264	733	9'760	380	-
KENYA	9'608	-	30'658	135	350	20'496	69	-
SOMALIA	5'074	-	5'433	10	210	139	-	-
SUDAN	3'604	-	15'238	578	111	10'951	148	154
UGANDA	7'236	-	14'834	135	430	6'821	334	122
Total East and Horn of Africa	**64'337**	**-**	**103'984**	**1'412**	**2'107**	**35'059**	**1'469**	**400**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
The Great Lakes								
BURUNDI	8'842	-	9'695	4	13	792	44	-
CENTRAL AFRICAN REPUBLIC	400	-	2'915	85	64	2'343	23	-
COUNTRIES IN CENTRAL AFRICA	175	-	8'180	13	22	7'953	17	-
CHAD	21	-	-	2	-	(23)	-	-
CONGO	2'169	-	6'580	37	147	4'227	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	12'875	-	21'220	(14)	372	7'783	204	-
GABON	500	-	3'718	-	7	3'211	-	-
GREAT LAKES	18'499	-	-	-	-	(18'499)	-	-
RWANDA	2'533	-	6'704	69	51	4'032	19	-
UNITED REP. OF TANZANIA	24'620	-	27'367	337	50	2'340	108	88
DEMOCRATIC REPUBLIC OF CONGO	-	-	-	-	-	-	-	-
Total The Great Lakes	**70'634**	**-**	**86'379**	**533**	**726**	**14'159**	**415**	**88**
Southern Africa								
ANGOLA	2'100	-	4'138	88	79	1'871	-	-
BOTSWANA	100	-	1'835	29	-	1'706	-	-
MALAWI	29	-	1'743	23	63	1'657	-	29
MOZAMBIQUE	-	-	1'911	106	31	1'763	11	-
NAMIBIA	926	-	5'042	140	40	3'937	150	151
SOUTH AFRICA	106	1	4'363	24	86	4'186	-	-
SOUTHERN AFRICA	8'883	-	220	1	5	(8'689)	-	-
DIR OFF FOR SAF (PRETORIA)	-	-	339	1	1	337	-	-
SWAZILAND	-	1	195	14	-	180	-	-
ZAMBIA	6'162	-	13'846	171	354	8'881	278	-
ZIMBABWE	-	-	1'869	(2)	28	1'843	-	-
Total Southern Africa	**18'306**	**2**	**35'501**	**595**	**687**	**17'472**	**439**	**180**
Other Africa								
AFRICA OVERALL	58'805	-	-	-	-	(58'805)	-	-
Total Other Africa	**58'805**	**-**	**-**	**-**	**-**	**(58'805)**	**-**	**-**
TOTAL AFRICA	**283'936**	**2**	**314'277**	**2'678**	**4'979**	**40'820**	**2'805**	**740**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
Eastern Europe								
ARMENIA	379		1'551	4	11	1'146	11	-
AZERBAIJAN	125	-	2'954	16	11	2'802	-	-
BELARUS	3	-	851	2	3	843	-	-
OTHER COUNTRIES IN EASTERN EUROPE	-	-	306	1	13	292	-	-
EASTERN EUROPE	5'454	-	-	-	-	(5'454)		-
GEORGIA	688	-	4'713	25	80	3'911	9	-
REPUBLIC OF MOLDOVA	360	-	1'098	10	2	726	-	-
RUSSIAN FEDERATION	7'146	-	12'190	45	67	4'578	354	-
UKRAINE	952	-	2'108	20	13	1'079	44	-
Total Eastern Europe	**15'107**	**-**	**25'771**	**123**	**200**	**9'923**	**418**	**-**
Western Europe								
AUSTRIA	87	-	1'625	-	3	1'535	-	-
BELGIUM	59	-	2'601	-	12	2'530	-	-
FRANCE	582	-	1'982	-	32	978	390	-
UNITED KINGDOM	-	-	1'089	-	11	1'078	-	-
GERMANY	-	-	1'886	-	3	1'883	-	-
GREECE	-	-	1'137	2	4	1'131	-	-
IRELAND	71	-	450	-	7	372	-	-
ITALY	-	-	1'498	-	4	1'494	-	-
MALTA	-	-	42	1	7	34	-	-
NETHERLANDS		-	297	-	-	297	-	-
PORTUGAL		-	97	-	-	97	-	-
SPAIN	174	-	1'077	3	5	895	-	-
SWEDEN	-	-	1'393	2	-	1'391	-	-
SWITZERLAND	168	-	768	-	12	508	80	-
WESTERN EUROPE OVERALL	1'500	-	-	-	-	(1'500)	-	-
Total Western Europe	**2'641**	**-**	**15'942**	**8**	**100**	**12'723**	**470**	**-**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Europe and Baltic States								
BALTIC STATES	-	-	230	-	3	227	-	-
BULGARIA	-	-	959	-	18	941	-	-
CENTRAL EUROPE AND BALTIC STATES	3'242	-	-	-	-	(3'242)	-	-
CYPRUS	-	-	788	1	7	780	-	-
CZECH REPUBLIC	11	-	934	-	4	919	-	-
HUNGARY	-	-	2'125	6	2	2'117	-	-
OTHER COUNTRIES IN CENTRAL EUROPE	-	-	231	-	16	215	-	-
POLAND	-	-	660	2	9	649	-	-
ROMANIA	-	-	1'098	1	-	1'097	-	-
SLOVAKIA	-	-	606	17	14	575	-	-
SLOVENIA	-	-	649	-	11	638	-	-
TURKEY	172	-	5'444	(142)	10	5'079	535	210
Total Central Europe and Baltic States	**3'426**	**-**	**13'724**	**(116)**	**94**	**9'995**	**535**	**210**
South Eastern Europe								
ALBANIA	-	-	1'512	44	41	1'426	1	-
BOSNIA AND HERZEGOVINA	3'941	-	16'153	(206)	33	12'378	7	-
CROATIA	134	-	8'398	75	37	8'147	5	-
THE FORMER YUGOSLAV REP MACEDONIA	-	-	4'949	26	68	4'855		-
SOUTH EASTERN EUROPE	25'299	-	-	-	4	(24'809)	-	494
YUGOSLAVIA	9'860	-	35'025	446	222	24'232	265	-
Total South Eastern Europe	**39'234**	**-**	**66'037**	**386**	**406**	**26'229**	**278**	**494**
Other Europe								
EUROPE OVERALL	41	-	-	-	-	(41)	-	-
Total Other Europe	**41**	**-**	**-**	**-**	**-**	**(41)**	**-**	**-**
TOTAL EUROPE	**80'448**	**-**	**121'474**	**401**	**799**	**38'829**	**1'791**	**794**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
North Africa								
ALGERIA	2'240	-	4'604	(10)	13	2'162	199	-
LIBYAN ARAB JAMAHIRIYA	-	-	859	11	98	750	-	-
MAURITANIA	-	-	344	(7)	5	346	-	-
MOROCCO	-	-	237	-	-	237	-	-
NORTH AFRICA OVERALL	3'467	-	-	-	-	(3'467)	-	-
TUNISIA	-	-	176	1	-	175	-	-
WESTERN SAHARA TERRITORY	-	-	257	-	2	255	-	-
Total North Africa	**5'707**	**-**	**6'477**	**(5)**	**118**	**458**	**199**	**-**
Middle East								
EGYPT	218	-	3'381	33	40	3'090	-	-
IRAQ	-	-	2'626	-	33	2'593	-	-
ISRAEL	-	-	78	2	1	75	-	-
JORDAN	401	-	1'489	6	11	1'071	-	-
LEBANON	-	-	2'573	23	8	2'542	-	-
MIDDLE EAST OVERALL	7'223	-	-	-	-	(7'223)	-	-
SAUDI ARABIA	178	-	1'533	-	36	1'319	-	-
SYRIAN ARAB REPUBLIC	160	-	1'340	-	3	1'177	-	-
YEMEN	114	-	3'667	5	50	3'479	19	-
Total Middle East	**8'294**	**-**	**16'687**	**69**	**182**	**8'123**	**19**	**-**
South West Asia								
AFGHANISTAN	770	-	287	94	172	-	532	1'281
IRAN (ISLAMIC REPUBLIC OF)	3'786	-	13'389	73	701	8'579	271	21
OTHER COUNTRIES IN CASWANAME	100	-	424	23	176	388	-	263
PAKISTAN	5'681	-	25'489	314	691	18'005	821	23
SOUTH WEST ASIA OVERALL	17'024	-	-	-	-	(23'940)	6'916	-
Total South West Asia	**27'361**	**-**	**39'589**	**504**	**1'740**	**3'032**	**8'540**	**1'588**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Asia								
CENTRAL ASIA	2'798	-	-	-	-	(2'798)	-	-
KAZAKHSTAN	-	-	1'128	3	36	1'089	-	-
KYRGYZSTAN	-	-	1'120	-	2	1'101	17	-
TAJIKISTAN	651	-	1'396	15	21	695	14	-
TURKMENISTAN	-	-	861	4	14	843	-	-
UZBEKISTAN	-	-	960	1	9	967	3	-
Total Central Asia	**3'449**	**-**	**5'465**	**23**	**82**	**1'897**	**34**	**-**
TOTAL CASWANAME	**44'811**	**-**	**68'238**	**881**	**2'122**	**13'810**	**8'792**	**1'888**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
THE AMERICAS								
North America and the Caribbean								
NORTH AMERICA AND CARIBBEAN OVERALL	-	-	-	-	-	-	-	-
THE CARIBBEAN	250	-	161	-	-	-	36	125
CANADA	-	-	1'215	21	-	1'194	-	-
CUBA	-	-	459	20	-	439	-	-
UNITED STATES OF AMERICA	-	-	4'856	43	20	4'793	-	-
Total North America and the Caribbean	**250**	**-**	**6'691**	**84**	**20**	**6'426**	**36**	**125**
Central America								
CENTRAL AMERICA OVERALL	228	-	-	-	-	(228)	-	-
COSTA RICA	200	-	1'363	26	5	1'132	-	-
MEXICO	4	-	1'842	-	18	1'820	-	-
LATIN AMERICA, NORTHERN	-	-	1'137	11	1	1'125	-	-
Total Central America	**432**	**-**	**4'343**	**37**	**24**	**3'849**	**-**	**-**
Northern South America								
COLOMBIA	4'843	-	6'018	46	11	369	755	6
ECUADOR	1'096	-	1'915	13	6	800	-	-
PANAMA	-	-	517	9	12	494	2	-
VENEZUELA	-	-	1'629	-	18	1'611	-	-
LATIN AMERICA, N. WESTERN	-	-	834	9	35	790	-	-
Total Northern South America	**5'939**	**-**	**10'913**	**77**	**82**	**4'064**	**757**	**6**
Southern South America								
SOUTH AMERICA	1'186	-	-	-	-	(1'186)	-	-
ARGENTINA	-	-	722	-	7	715	-	-
LATIN AMERICA, SOUTHERN	-	-	1'624	114	46	1'464	-	-
Total Southern South America	**1'186**	**-**	**2'346**	**114**	**53**	**993**	**-**	**-**
Other Americas								
AMERICA OVERALL	4'650	-	-	-	-	(4'650)	-	-
Total Other Americas	**4'650**	**-**	**-**	**-**	**-**	**(4'650)**	**-**	**-**
TOTAL THE AMERICAS	12'457	-	24'292	312	179	10'682	793	131

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
BANGLADESH	-	-	2'695	35	16	2'822	22	-
INDIA	472	-	2'870	25	18	2'355	-	-
SRI LANKA	3'259	-	6'321	131	271	757	1'903	-
MYANMAR	2'314	-	4'070	40	33	1'660	23	-
NEPAL	1'586	-	5'747	3	85	4'003	70	-
OTHER COUNTRIES IN SOUTH ASIA	-	-	14	-	-	14	-	-
SOUTH ASIA OVERALL	6'728	-	-	-	-	(6'857)	129	-
Total South Asia	**14'359**	**-**	**21'717**	**234**	**423**	**4'554**	**2'147**	**-**
East Asia and the Pacific								
AUSTRALIA	-	-	968	-	62	900	6	-
CHINA	-	-	3'493	57	19	3'412	5	-
EAST ASIA & PACIFIC	12'557	-	-	-	-	(12'557)	-	-
INDONESIA	791	-	7'344	119	151	6'270	13	-
JAPAN	-	-	2'962	3	30	2'513	798	382
CAMBODIA	-	-	582	155	207	182	18	-
REPUBLIC OF KOREA	-	-	389	-	-	389	-	-
MALAYSIA	35	-	1'382	-	7	1'337	3	-
MONGOLIA - ULAN BATOR	-	-	59	-	3	54	2	-
OTHER COUNTRIES IN EAST ASIA	-	-	71	2	22	41	6	-
PHILIPPINES	-	-	337	1	3	333	-	-
PAPUA NEW GUINEA	-	-	369	-	-	368	1	-
SINGAPORE	-	-	39	2	-	36	1	-
VIET NAM	-	-	71	-	9	62	-	-
THAILAND	3'374	-	5'584	3	12	2'171	24	-
EAST TIMOR	-	-	1'415	643	86	787	6	107
Total East Asia and the Pacific	**16'757**	**-**	**25'065**	**985**	**611**	**6'298**	**883**	**489**
Other Asia								
ASIA OVERALL	2'658	-	-	-	-	(2'658)	-	-
Total Other Asia	**2'658**	**-**	**-**	**-**	**-**	**(2'658)**	**-**	**-**
TOTAL ASIA AND THE PACIFIC	**33'774**	**-**	**46'782**	**1'219**	**1'034**	**8'194**	**3'030**	**489**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	4'046	-	7'617	-	298	3'273	-	-
FIELD SUPPORT	-	-	3'212	-	105	3'107	-	-
DEVELOPMENT OF NEW SYSTEMS	-	-	11'097	-	-	11'097	-	-
TRAINING	327	-	2'696	-	255	2'114	-	-
GLOBAL OPERATIONS	30'113	507	29'070	(205)	701	(281)	2'841	4'606
STAFF HOUSING	-	-	-	-	23	-	448	471
PI - INCOME GEN. ACTIVITIES	-	56	23	-	21	-	358	412
Total Global Operations	**34'486**	**563**	**53'715**	**(205)**	**1'403**	**19'310**	**3'647**	**5'489**
Headquarters								
REG. BUREAU FOR AFRICA	253	-	3'409	-	17	3'139	-	-
REG. BUREAU FOR ASIA AND OCEANIA	-	-	2'765	-	16	2'749	-	-
DIV. COMMUNICATION & INFORMATION	-	-	9'338	-	64	9'274	-	-
REG. BUREAU FOR EUROPE	-	-	4'792	-	16	4'776	-	-
DRM - JOINT UN ACTIVITIES	-	-	9'474	-	201	9'273	-	-
DRM - HUMAN RES. MANAGEMENT	-	-	8'401	-	21	8'380	-	-
DEP. OF INTERNATIONAL PROTECTION	272	-	7'534	-	38	7'120	104	-
REG. BUREAU FOR THE AMERICAS	-	-	1'880	-	25	1'855	-	-
REGIONAL BUREAU FOR CASWANAME	-	-	3'332	-	23	3'309	-	-
DRM - DIV RESOURCE MANAGEMENT	-	-	6'138	-	20	6'118	-	-
DIVISON OF OPERATIONAL SUPPORT	62	-	9'438	-	37	9'339	-	-
EXECUTIVE DIRECTION & MANAGEMENT	262	-	4'702	-	23	4'322	95	-
HORN AFR. LIAISON UNIT	-	-	1'192	-	1	1'191	-	-
DPO - EVALUATION & POLICY SECTION	-	-	911	-	1	910	-	-
GREAT LAKESLIAISON UNIT	-	-	1'004	-	6	998	-	-
DRM - HEADQUARTERS OVERALL	-	-	3'075	-	78	2'997	-	-
HEADQUARTERS	18'436	-	212	(18)	-	(18'091)	42	157
INFORMATION TECHNOLOGY TELECOM SCE	-	-	5'094	-	83	5'011	-	-
SOUTHERN AFRICALIAISON UNIT	-	-	885	-	3	882	-	-
UNIT FOR SOUTH EASTERN EUROPE OPS	-	-	-	-	5	(5)	-	-
WEST AND CENTRAL AFRICA LIAISON UNI	-	-	1'150	-	2	1'148	-	-
Total Headquarters	**19'285**	**-**	**84'726**	**(18)**	**680**	**64'695**	**241**	**157**

Statement of Income Expenditure
by Fund/Excom Region/ Global Appeal Region/ Country
For the period ending 31/12/2003

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Unearmarked								
UNEARMARKED	0	42'325	0	1'944	0	-	29'283	73'552
UNRESTRICTED	174'023	1'984	-	368	-	(191'872)	(29'247)	(44'744)
Total Unearmarked	**174'023**	**44'309**	**-**	**2'312**	**-**	**(191'872)**	**36**	[illegible]
Operational Reserve								
OPERATIONAL RESERVE	8'740	-	-	-	-	(8'740)	10'000	10'000
Total Operational Reserve	**8'740**	**-**	**-**	**-**	**-**	**(8'740)**	**10'000**	**10'000**
TOTAL OTHER	**236'834**	**44'872**	**138'441**	**2'089**	**2'083**	**(118'807)**	**13'924**	**44'484**
Total Annual Programme Budget	**881'989**	**44'874**	**713'484**	**7'298**	**11'198**	**16'428**	**30'845**	**48'198**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003

Annex to Statement I

Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
SIERRA LEONE	-	-	-	-	-	-	-	-
Total West and Central Africa	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
The Great Lakes								
UNITED REP. OF TANZANIA	-	-	-	-	25	-		25
Total The Great Lakes	**0**	**0**	**0**	**0**	**25**	**0**	**0**	**25**
Southern Africa								
SOUTH AFRICA	-	2	-	6	13	(21)	-	-
ZAMBIA	-	-	-	-	-	-	-	-
Total Southern Africa	**0**	**2**	**0**	**6**	**13**	21	**0**	**0**
Total AFRICA	**0**	**2**	**0**	**6**	**38**	-21	**0**	**25**
OTHER								
Global Operations								
GLOBAL OPERATIONS	500	12	1'145	18	90	571	293	339
Total Global Operations	**500**	**12**	**1'145**	**18**	**90**	**571**	**293**	**339**
Headquarters								
DIV. COMMUNICATION & INFORMATION	177	-	-	-	26	(203)	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	162	-	-	162	-	-
Total Headquarters	**177**	**0**	**162**	**0**	**26**	-41	**0**	**0**
Total OTHER	**677**	**12**	**1'307**	**18**	**116**	**530**	**293**	**339**
Total Annual Programme Budget-Trust Funds	**677**	**14**	**1'307**	**24**	**154**	**509**	**293**	**364**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	-	-	62	-	-	62	-	-
GHANA	-	-	760	-	-	760	-	-
GUINEA	-	-	2'540	(21)	43	2'516	2	-
COTE D'IVOIRE	667	-	5'131	-	160	4'375	-	71
LIBERIA	214	-	3'194	-	2	2'973	5	-
NIGERIA	-	-	65	-	-	65	-	-
SENEGAL	-	-	314	-	-	314	-	-
SIERRA LEONE	-	-	-	212	59	(271)	-	-
WEST AFRICA	-	-	10'092	-	141	9'638	313	-
WEST AND CENTRAL AFRICA OVERALL	18'103	-	-	-	-	(17'742)	124	485
Total West and Central Africa	18'984	0	22'158	191	405	2'690	444	556
East and Horn of Africa								
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-	-
ETHIOPIA	310	-	581	-	-	271	-	-
KENYA	1'182	-	1'602	-	-	420	-	-
UGANDA	540	-	705	-	-	165	-	-
Total East and Horn of Africa	2'032	0	2'888	0	0	856	0	0
Central Africa & The Great Lakes								
CENTRAL AFRICAN REPUBLIC	300	0	514	0	0	214	0	-
CHAD	7'913	0	9'848	0	0	3'192	0	1'257
CONGO	185	0	306	0	0	121	0	-
DEMOCRATIC REPUBLIC OF CONGO	346	0	4'205	0	0	3'859	0	-
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-	-
Total The Great Lakes	8'744	0	14'873	0	0	7'386	0	1'257
Southern Africa								
ANGOLA	14'502	-	19'192	(11)	3	4'651	47	-
NAMIBIA	-	-	433	-	-	433	-	-
SOUTH AFRICA	-	-	331	-	-	331	-	
SOUTHERN AFRICA	10'317	-	-	-	-	(10'078)	-	239
ZAMBIA	680	-	2'263	2	1	715	996	131
Total Southern Africa	25'499	0	22'219	-9	4	-3'948	1'043	370
Other Africa								
AFRICA OVERALL	1'412	0	0	0	0	-1'397	0	15
Total Other Africa	1'412	0	0	0	0	-1'397	0	15
Total AFRICA	56'671	0	62'138	182	409	5'587	1'487	2'198

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(In thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
Eastern Europe								
RUSSIAN FEDERATION	-	-	-	-	-	-	0	-
Total Eastern Europe	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Western Europe								
UNITED KINGDOM			492			492		-
GERMANY	-	-	19	-	-	19	0	-
Total Western Europe	**0**	**0**	**511**	**0**	**0**	**511**	**0**	**0**
Central Europe and Baltic States								
TURKEY			1'551			1'551		-
Total Central Europe and Baltic States	**0**	**0**	**1'551**	**0**	**0**	**1'551**	**0**	**0**
South Eastern Europe								
ALBANIA						(15)	15	-
THE FORMER YUGOSLAV REP. MACEDONIA						(535)	535	-
SOUTH EASTERN EUROPE						(515)	515	-
Total South Eastern Europe	**0**	**0**	**0**	**0**	**0**	**-1'065**	**1'065**	**0**
Total EUROPE	**0**	**0**	**2'062**	**0**	**0**	**997**	**1'065**	**0**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
IRAQ	1'090	-	20'798	-	-	19'708	0	-
JORDAN	1'669	-	4'721	-	-	3'052	0	-
KUWAIT	-	-	-	-	-	-	0	-
LEBANON	-	-	153	-	-	153	0	-
MIDDLE EAST OVERALL	73'740	-	18'598	-	-	(34'987)	0	20'155
SAUDI ARABIA	-	-	865	-	-	865	0	-
SYRIAN ARAB REPUBLIC	370	-	536	-	-	166	0	-
Total Middle East	**76'869**	**0**	**45'671**	**0**	**0**	**-11'043**	**0**	**20'155**
South West Asia								
AFGHANISTAN	60'824	-	90'432	1'095	4'947	25'265	787	2'486
IRAN (ISLAMIC REPUBLIC OF)	147	-	10'281	114	311	5'835	3'991	117
OTHER COUNTRIES IN CASWANAME	-	-	164	20	1	143	-	-
PAKISTAN	295	-	9'765	442	623	8'298	128	21
SOUTH WEST ASIA OVERALL	63'705	-	-	-	-	(47'977)	2'757	18'485
Total South West Asia	**124'971**	**0**	**110'642**	**1'671**	**5'882**	**-8'436**	**7'663**	**21'109**
Central Asia								
TAJIKISTAN	-	-	114	-	9	105	-	-
TURKMENISTAN	-	-	67	-	33	34	-	-
UZBEKISTAN	-	-	182	-	22	130	30	-
Total Central Asia	**0**	**0**	**363**	**0**	**64**	**269**	**30**	**0**
Total CASWANAME	**201'840**	**0**	**156'676**	**1'671**	**5'946**	**-19'210**	**7'693**	**41'264**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								-
SRI LANKA	8'683	-	7'636	30	35	(610)	2'823	3'325
Total South Asia	**8'683**	**0**	**7'636**	**30**	**35**	**-610**	**2'823**	**3'325**
East Asia and the Pacific								
EAST ASIA and the PACIFIC	-	-	-	-	-	-	-	-
INDONESIA	-	-	-	-	-	(3'630)	3'630	-
EAST TIMOR	-	-	-	-	-	(787)	787	-
Total East Asia and the Pacific	**0**	**0**	**0**	**0**	**0**	**-4'417**	**4'417**	**0**
Total ASIA AND THE PACIFIC	**8'683**	**0**	**7'636**	**30**	**35**	**-5'027**	**7'240**	**3'325**
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	-	-	-	-	-	-	-	-
GLOBAL OPERATIONS	-	-	-	-	16	(16)	-	-
Total Global Operations	**0**	**0**	**0**	**0**	**16**	**-16**	**0**	**0**
Headquarters								
REG. BUREAU FOR ASIA AND OCENIA	-	-	3	-	-	3	-	-
REGIONAL BUREAU FOR CASWANAME	-	-	3'172	-	22	3'150	-	-
EXECUTIVE DIRECTION & MANAGEMENT	-	-	68	-	-	68	-	-
GREAT LAKES LIAISON UNIT	-	-	-	-	-	-	-	-
DRM - HEADQUARTERS OVERALL	-	-	-	(35)	-	35	-	-
HEADQUARTERS	255	-	-	-	-	(85)	-	170
SOUTHERN AFRICA LIAISON UNIT	-	-	218	-	-	218	-	-
WEST AND CENTRAL AFRICA LIAISON UNIT	-	-	255	-	-	255	-	-
Total Headquarters	**255**	**0**	**3'716**	**-35**	**22**	**3'644**	**0**	**170**
Unearmarked								
UNRESTRICTED	-	1'617	-	-	-	-	544	2'161
Total Unearmarked	**0**	**1'617**	**0**	**0**	**0**	**0**	**544**	**2'161**
Total OTHER	**255**	**1'617**	**3'716**	**-35**	**38**	**3'628**	**544**	**2'331**
Total Supplementary Programme Budget	**267'449**	**1'617**	**232'228**	**1'848**	**6'428**	14'025	**18'029**	**49'118**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(In thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget - Trust Fund	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	730	-	370	168	-	(509)	345	364
Total Global Operations	**730**	**0**	**370**	**168**	**0**	**-509**	**345**	**364**
Headquarters								
EXECUTIVE DIRECTION MANAGEMENT		-		-			-	-
Total Headquarters	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total OTHER	**730**	**0**	**370**	**168**	**0**	**-509**	**345**	**364**
Total Supp. Programme Budget - Trust Fund	**730**	**0**	**370**	**168**	**0**	**509**	**345**	**364**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2003
(In thousands of United States Dollars)

Annex to Statement I

Junior Professional Officers	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	5'916	-	5'783	(13)	163	(284)	5'922	5'921
Total Global Operations	**5'916**	**0**	**5'783**	**-13**	**163**	**-284**	**5'922**	**5'921**
Headquarters								
HEADQUARTERS	1'837	-	1'593	-	23	284	455	1'006
Total Headquarters	**1'837**	**0**	**1'593**	**0**	**23**	**284**	**455**	**1'006**
UNEARMARKED								
UNRESTRICTED	297	-						297
Total Unearmarked	**297**	**0**	**0**	**0**	**0**	**0**	**0**	**297**
Total OTHER	**8'050**	**0**	**7'376**	**-13**	**186**	**0**	**6'377**	**7'224**
Total Junior Professional Officers	**8'050**	**0**	**7'376**	**-13**	**186**	**0**	**6'377**	**7'224**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Depc .its	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
BENIN	(43)	55	12	41	(29)	-	12
BURKINA FASO	1	-	1	-	1	-	1
CÔTE D'IVOIRE	304	351	655	569	86	-	655
CAMEROON	92	47	139	125	14	-	139
GAMBIA	90	36	126	127	(1)	-	126
GHANA	(196)	372	176	165	11	-	176
GUINEA	1'220	742	1'962	1'868	94	-	1'962
GUINEA BISSAU	22	-	22	29	(7)	-	22
LIBERIA	(308)	434	126	58	68	-	126
MALI	(54)	101	47	24	23	-	47
NIGER	(6)	5	(1)	-	(1)	-	(1)
NIGERIA	41	45	86	47	39	-	86
SENEGAL	109	79	188	174	14	-	188
SIERRA LEONE	2'120	1'190	3'310	3'161	77	72	3'310
TOGO	(2)	-	(2)	-	(2)	-	(2)
WEST AFRICA	124	-	124	124	-	-	124
TOTAL West and Central Africa	**3'514**	**3'457**	**6'971**	**6'512**	**387**	**72**	**6'971**
East and Horn of Africa							
DJIBOUTI	389	78	467	383	84	-	467
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	2'772	344	3'116	2'965	27	124	3'116
ETHIOPIA	740	676	1'416	1'225	191	-	1'416
KENYA	1'563	661	2'224	2'034	190	-	2'224
SOMALIA	587	80	667	665	2	-	667
SUDAN	1'556	146	1'702	1'495	53	154	1'702
UGANDA	60	841	901	752	27	122	901
TOTAL East and Horn of Africa	**7'667**	**2'826**	**10'483**	**9'519**	**574**	**400**	**10'483**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
The Great Lakes							
BURUNDI	(5'837)	6'729	892	857	35	-	892
CENTRAL AFRICAN REPUBLIC	50	156	206	193	13	-	206
CHAD	(155)	178	23	-	23	-	23
CONGO	(299)	637	338	336	2	-	338
COUNTRIES IN CENTRAL AFRICA	167	14	181	181	-	-	181
DEMOCRATIC REPUBLIC OF CONGO	(31)	31	-	-	-	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	(617)	1'520	903	487	416	-	903
GABON	350	12	362	370	(8)	-	362
GREAT LAKES	-	-	-	-	-	-	-
RWANDA	191	163	354	320	34	-	354
UNITED REP. OF TANZANIA	(2'076)	5'038	2'962	2'741	133	88	2'962
TOTAL The Great Lakes	**(8'257)**	**14'478**	**6'221**	**5'485**	**648**	**88**	**6'221**
Southern Africa							
ANGOLA	186	150	336	125	211	-	336
BOTSWANA	145	39	184	86	98	-	184
DIR OFF FOR SAF (PRETORIA)	67	-	67	67	-	-	67
LESOTHO	-	-	-	-	-	-	-
MALAWI	100	64	164	125	10	29	164
MOZAMBIQUE	(47)	107	60	30	30	-	60
NAMIBIA	427	18	445	42	252	151	445
SOUTH AFRICA	87	41	128	146	(18)	-	128
SOUTHERN AFRICA	(181)	207	26	26	-	-	26
SWAZILAND	19	-	19	-	19	-	19
ZAMBIA	140	558	698	609	89	-	698
ZIMBABWE	244	(25)	219	216	3	-	219
TOTAL Southern Africa	**1'187**	**1'159**	**2'346**	**1'472**	**694**	**180**	**2'346**
Other Africa							
AFRICA OVERALL	(3'478)	3'478	-	-	-	-	-
TOTAL Other Africa	**(3'478)**	**3'478**	**-**	**-**	**-**	**-**	**-**
TOTAL AFRICA	**633**	**25'398**	**26'031**	**22'988**	**2'303**	**740**	**26'031**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	30	-	30	30	-	-	30
AZERBAIJAN	(782)	828	46	27	19	-	46
BELARUS	21	2	23	21	2	-	23
EASTERN EUROPE	-	-	-	-	-	-	-
GEORGIA	(33)	280	247	233	14	-	247
MOLDOVA	(34)	9	(25)	-	(25)	-	(25)
OTHER COUNTRIES IN EASTERN EUROPE	(316)	389	73	5	68	-	73
REPUBLIC OF MOLDOVA	113	57	170	145	25	-	170
RUSSIAN FEDERATION	39	292	331	331	-	-	331
UKRAINE	(81)	145	64	63	1	-	64
TOTAL Eastern Europe	**(1'043)**	**2'002**	**959**	**855**	**104**	**-**	**959**
Western Europe							
AUSTRIA	(41)	72	31	31	-	-	31
BELGIUM	35	1	36	30	6	-	36
FRANCE	10	32	42	53	(11)	-	42
GERMANY	135	42	177	18	159	-	177
GREECE	(3)	17	14	14	-	-	14
IRELAND	(61)	67	6	1	5	-	6
ITALY	34	1	35	41	(6)	-	35
MALTA	4	-	4	4	-	-	4
NETHERLANDS	(17)	6	(11)	-	(11)	-	(11)
PORTUGAL	1	-	1	1	-	-	1
SPAIN	21	5	26	26	-	-	26
SWEDEN	(45)	39	(6)	1	(7)	-	(6)
SWITZERLAND	566	37	603	31	572	-	603
UNITED KINGDOM	(59)	88	29	11	18	-	29
TOTAL Western Europe	**580**	**407**	**987**	**262**	**725**	**-**	**987**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Central Europe and Baltic States							
BALTIC STATES	5	-	5	5	-	-	5
BULGARIA	5	12	17	12	5	-	17
CYPRUS	40	4	44	45	(1)	-	44
CZECH REPUBLIC	15	6	21	15	6	-	21
HUNGARY	(48)	84	36	29	7	-	36
LATVIA	-	-	-	-	-	-	-
OTHER COUNTRIES IN CENTRAL EUROPE	67	-	67	67	-	-	67
POLAND	11	12	23	9	14	-	23
ROMANIA	37	14	51	27	24	-	51
SLOVAKIA	-	4	4	-	4	-	4
SLOVENIA	-	8	8	13	(5)	-	8
TURKEY	(1)	259	258	19	29	210	258
TOTAL Central Europe and Baltic States	**131**	**403**	**534**	**241**	**83**	**210**	**534**
South Eastern Europe							
ALBANIA	(338)	375	37	35	2	-	37
BOSNIA AND HERZEGOVINA	(2'563)	2'751	188	177	11	-	188
CROATIA	(101)	183	82	52	30	-	82
SOUTH EASTERN EUROPE	494	-	494	-	-	494	494
THE FORMER YUGOSLAV REP. MACEDONIA	95	202	297	260	37	-	297
YUGOSLAVIA	4'902	(2'293)	2'609	2'514	95	-	2'609
TOTAL South Eastern Europe	**2'489**	**1'218**	**3'707**	**3'038**	**178**	**494**	**3'707**
EUROPE OVERALL	-	-	-	-	-	-	-
TOTAL Other Europe	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EUROPE	**2'157**	**4'030**	**6'187**	**4'396**	**1'087**	**704**	**6'187**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country

as at 31/12/2003

(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
ALGERIA	754	26	780	777	3	-	780
LIBYAN ARAB JAMAHIRIYA	5	37	42	42	-	-	42
MAURITANIA	11	1	12	7	5	-	12
MOROCCO	19	2	21	1	20	-	21
NORTH AFRICA OVERALL	(370)	370	-	-	-	-	-
TUNISIA	2	-	2	1	1	-	2
WESTERN SAHARA TERRITORY	10	1	11	11	-	-	11
TOTAL North Africa	**431**	**437**	**868**	**839**	**29**	**-**	**868**
Middle East							
EGYPT	(112)	151	39	39	-	-	39
IRAQ	136	83	219	127	92	-	219
ISRAEL	2	2	4	4	-	-	4
JORDAN	(291)	484	193	193	-	-	193
KUWAIT	(11)	8	(3)	-	(3)	-	(3)
LEBANON	37	13	50	50	-	-	50
MIDDLE EAST OVERALL	-	-	-	-	-	-	-
SAUDI ARABIA	(87)	104	17	18	(1)	-	17
SYRIAN ARAB REPUBLIC	(180)	198	18	29	(11)	-	18
YEMEN	309	14	323	319	4	-	323
TOTAL Middle East	**(197)**	**1'057**	**860**	**779**	**81**	**-**	**860**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
South West Asia							
AFGHANISTAN	1'037	373	1'410	55	74	1'281	1'410
IRAN (ISLAMIC REPUBLIC OF)	1'598	1'340	2'938	2'885	32	21	2'938
OTHER COUNTRIES IN CASWANAME	295	-	295	32	-	263	295
PAKISTAN	(285)	2'497	2'212	2'060	129	23	2'212
SOUTH WEST ASIA OVERALL	-	-	-	-	-	-	-
TOTAL South West Asia	**2'645**	**4'210**	**6'855**	**5'032**	**235**	**1'588**	**6'855**
Central Asia							
CENTRAL ASIAN REPUBLICS	700	(700)	-	-	-	-	-
KAZAKHSTAN	(2)	41	39	39		-	39
KYRGYZSTAN	57	7	64	46	18	-	64
TAJIKISTAN	12	10	22	17	5	-	22
TURKMENISTAN	74	1	75	73	2	-	75
UZBEKISTAN	30	-	30	27	3	-	30
TOTAL Central Asia	**871**	**(641)**	**230**	**202**	**28**	**-**	**230**
TOTAL CASWANAME	**3'750**	**5'063**	**8'813**	**6'852**	**373**	**1'588**	**8'813**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
CANADA	(8)	12	4	4	-	-	4
CUBA	2	-	2	2	-	-	2
THE CARIBBEAN	42	125	167	42	-	125	167
UNITED STATES OF AMERICA	(6)	8	2	2	-	-	2
TOTAL North America and the Caribbean	**30**	**145**	**175**	**50**	**-**	**125**	**175**
Central America							
COSTA RICA	(85)	131	46	33	13	-	46
GUATEMALA	22	4	26	-	26	-	26
LATIN AMERICA, NORTHERN	31	-	31	31	-	-	31
MEXICO	(6)	34	28	9	19	-	28
TOTAL Central America	**(38)**	**169**	**131**	**73**	**58**	**-**	**131**
Northern South America							
COLOMBIA	(336)	499	163	159	(2)	6	163
ECUADOR	(196)	224	28	22	6	-	28
LATIN AMERICA, N. WESTERN	31	-	31	31	-	-	31
PANAMA	2	2	4	1	3	-	4
VENEZUELA	(47)	60	13	14	(1)	-	13
TOTAL Northern South America	**(546)**	**785**	**239**	**227**	**6**	**6**	**239**
Southern South America							
ARGENTINA	40	(5)	35	35	-	-	35
CHILE	15	7	22	-	22	-	22
LATIN AMERICA, SOUTHERN	55	-	55	55	-	-	55
TOTAL Southern South America	**110**	**2**	**112**	**90**	**22**	**-**	**112**
AMERICA OVERALL	-	-	-	-	-	-	-
TOTAL Other Americas	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL THE AMERICAS	**(444)**	**1'101**	**657**	**440**	**86**	**131**	**657**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(511)	656	145	135	10	-	145
INDIA	8	79	87	79	8	-	87
MYANMAR	606	(542)	64	42	22	-	64
NEPAL	(226)	398	172	148	24	-	172
OTHER COUNTRIES IN SOUTH ASIA	14	-	14	14	-	-	14
SRI LANKA	541	129	670	659	11	-	670
TOTAL South Asia	432	720	1'152	1'077	75	-	1'152
East Asia and the Pacific							
AUSTRALIA	(24)	49	25	7	18	-	25
CAMBODIA	(69)	94	25	25	-	-	25
CHINA	91	(22)	69	37	32	-	69
EAST ASIA & THE PACIFIC	(1'688)	1'688	-	-	-	-	-
EAST TIMOR	283	-	283	176	-	107	283
HONG KONG SAR	(28)	12	(16)	-	(16)	-	(16)
INDONESIA	(172)	412	240	184	56	-	240
JAPAN	497	-	497	100	15	382	497
KAMBODIA	6	6	12	-	12	-	12
LAO PEOPLE'S DEMOCRATIC REPUBLIC	5	2	7	-	7	-	7
MALAYSIA	50	73	123	114	9	-	123
MONGOLIA - ULAN BATUR	6	-	6	-	6	-	6
OTHER COUNTRIES IN EAST ASIA	12	-	12	12	-	-	12
PAPUA NEW GUINEA	54	4	58	58	-	-	58
PHILIPPINES	(56)	57	1	2	(1)	-	1
REPUBLIC OF KOREA	29	23	52	13	39	-	52
SINGAPORE	10	-	10	-	10	-	10
THAILAND	(337)	573	236	226	10	-	236
VIET NAM	4	1	5	4	1	-	5
TOTAL East Asia and the Pacific	(1'327)	2'972	1'645	958	198	489	1'645
ASIA OVERALL	(570)	570	-	-	-	-	-
TOTAL ASIA Overall	(570)	570	-	-	-	-	-
TOTAL ASIA AND THE PACIFIC	(1'465)	4'262	2'797	2'036	273	489	2'797

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
DEVELOPMENT OF NEW SYSTEMS	3'107	-	3'107	3'107	-	-	3'107
EDM - EMERGENCY & SECURITY SERVICE	700	-	700	700	-	-	700
FIELD SUPPORT	655	-	655	655	-	-	655
GLOBAL OPERATIONS	(2'176)	12'747	10'571	5'989	-	4'582	10'571
PI - INCOME GEN ACTIVITIES	435	-	435	-	-	435	435
STAFF HOUSING	472	-	472	-	-	472	472
TRAINING	1'291	(987)	304	304	-	-	304
TOTAL Global Operations	**4'484**	**11'760**	**16'244**	**10'755**	**-**	**5'489**	**16'244**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(62)	139	77	77	-	-	77
DIV. COMMUNICATION & INFORMATION	258	-	258	258	-	-	258
DIVISION OF OPERATIONAL SUPPORT	186	62	248	248	-	-	248
DPO - EVALUATION AND POLICY SECTION	21	-	21	21	-	-	21
DRM - DIV. OF RESOURCE MANAGEMENT	34	-	34	34	-	-	34
DRM - HEADQUARTERS OVERALL	534	-	534	534	-	-	534
DRM - HUMAN RESOURCE MANAGEMENT	195	-	195	195	-	-	195
DRM - JOINT UN ACTIVITIES	1'305	-	1'305	1'305	-	-	1'305
EXECUTIVE DIRECTION & MANAGEMENT	143	-	143	143	-	-	143
GREAT LAKES LIAISON UNIT	29	-	29	29	-	-	29
HEADQUARTERS	14'217	17'113	31'330	213	30'961	156	31'330
HORN OF AFRICA LIAISON UNIT	7	-	7	7	-	-	7
INFO. TECHNOLOGY TELECOM SERVICES	163	-	163	163	-	-	163
REG. BUREAU FOR AFRICA	48	-	48	48	-	-	48
REG. BUREAU FOR ASIA AND OCEANIA	18	-	18	18	-	-	18
REG. BUREAU FOR EUROPE	63	-	63	63	-	-	63
REG. BUREAU FOR THE AMERICAS	19	-	19	19	-	-	19
REG. BUREAU FOR CASWANAME	30	-	30	30	-	-	30
SOUTHERN AFRICA LIAISON UNIT	26	-	26	26	-	-	26
WEST AND CENTRAL AFRICA LIAISON UNIT	22	-	22	22	-	-	22
TOTAL Headquarters	**17'256**	**17'314**	**34'570**	**3'453**	**30'961**	**156**	**34'570**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Unearmarked							
UNEARMARKED	53'275	(9'005)	44'270	-	-	44'270	44'270
UNRESTRICTED	(27'519)	12'058	(15'461)	-	-	(15'461)	(15'461)
TOTAL Unearmarked	**25'756**	**3'053**	**28'809**	-	-	**28'809**	**28'809**
Operational Reserve							
OPERATIONAL RESERVE	10'000	-	10'000	-	-	10'000	10'000
TOTAL Operational Reserve	**10'000**	-	**10'000**	-	-	**10'000**	**10'000**
TOTAL OTHER	**57'496**	**32'127**	**89'623**	**14'208**	**30'961**	**44'454**	**89'623**
TOTAL Annual Programme Budget	**62'127**	**71'981**	**134'108**	**50'919**	**35'083**	**48'106**	**134'108**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
LIBERIA			-				-
TOTAL West and Central Africa	-	-	-	-	-	-	-
East and Horn of Africa							
EAST AND HORN OF AFRICA			-				-
TOTAL East and Horn of Africa	-	-	-	-	-	-	-
The Great Lakes							
RWANDA			-				-
UNITED REP. OF TANZANIA	25	-	25	-	-	25	25
TOTAL The Great Lakes	**25**	-	**25**	-	-	**25**	**25**
Southern Africa							
SOUTH AFRICA	-	-	-	-	-	-	-
ZAMBIA	-	-	-	-	-	-	-
TOTAL Southern Africa	-	-	-	-	-	-	-
TOTAL AFRICA	**25**	-	**25**	-	-	**25**	**25**
CASWANAME							
Middle East							
YEMEN			-				-
TOTAL Middle East	-	-	-	-	-	-	-
TOTAL CASWANAME	-	-	-	-	-	-	-
OTHER							
Global Operations							
GLOBAL OPERATIONS	339	-	339	-	-	339	339
TOTAL Global Operations	**339**	-	**339**	-	-	**339**	**339**
Headquarters							
DIVISION OF OPERATIONAL SUPPORT	41	-	41	41	-	-	41
TOTAL Headquarters	**41**	-	**41**	**41**	-	-	**41**
TOTAL OTHER	**380**	-	**380**	**41**	-	**339**	**380**
TOTAL Annual Programme Budget-Trust Funds	**406**	-	**406**	**41**	-	**364**	**406**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
COTE D'IVOIRE	430	71	501	430	-	71	501
GHANA	132	-	132	132	-	-	132
GUINEA	(55)	114	59	59	-	-	59
LIBERIA	471	-	471	471	-	-	471
SENEGAL	12	-	12	12	-	-	12
SIERRA LEONE	(486)	486	-	-	-	-	-
WEST AFRICA	2'469	-	2'469	2'469	-	-	2'469
WEST AND CENTRAL AFRICA OVERALL	485	-	485	-	-	485	485
TOTAL West and Central Africa	**3'458**	**671**	**4'129**	**3'573**	**-**	**556**	**4'129**
East and Horn of Africa			-				
ETHIOPIA	282	-	282	282	-	-	282
ERITREA	-	-	-	-	-	-	-
KENYA	768	-	768	768	-	-	768
UGANDA	247	-	247	247	-	-	247
TOTAL East and Horn of Africa	**1'297**	**-**	**1'297**	**1'297**	**-**	**-**	**1'297**
The Great Lakes							
CENTRAL AFRICAN REPUBLIC	106	-	106	106	-	-	106
CHAD	2'991	897	3'888	2'631	-	1'257	3'888
CONGO	56	-	56	56	-	-	56
DEMOCRATIC REPUBLIC OF THE CONGO	132	69	201	201	-	-	201
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-
TOTAL Southern Africa	**3'285**	**966**	**4'251**	**2'994**	**-**	**1'257**	**4'251**
Southern Africa							
ANGOLA	1'005	461	1'466	1'466	-	-	1'466
SOUTH AFRICA	41	-	41	41	-	-	41
SOUTHERN AFRICA	239	-	239	-	-	239	239
ZAMBIA	228	113	341	210	-	131	341
TOTAL Southern Africa	**1'813**	**674**	**2'087**	**1'717**	**-**	**370**	**2'087**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Other Africa							
AFRICA OVERALL	15	-	15	-	-	15	15
TOTAL Other Africa	**15**	**-**	**15**	**-**	**-**	**15**	**15**
TOTAL AFRICA	**9'568**	**2'211**	**11'779**	**9'581**	**-**	**2'198**	**11'779**
EUROPE							
Eastern Europe							
RUSSIAN FEDERATION	-	-	-	-	-	-	-
TOTAL Eastern Europe	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Western Europe							
UNITED KINGDOM	42	-	42	42	-	-	42
TOTAL Western Europe	**42**	**-**	**42**	**42**	**-**	**-**	**42**
Central Europe and Baltic State							
TURKEY	20	-	20	20	-	-	20
TOTAL Central Europe and Baltic State	**20**	**-**	**20**	**20**	**-**	**-**	**20**
South Eastern Europe							
ALBANIA	-	-	-	-	-	-	-
SOUTH EASTERN EUROPE	-	-	-	-	-	-	-
THE FORMER YUGOSLAV REP. MACEDONIA	(98)	98	-	-	-	-	-
YUGOSLAVIA	-	-	-	-	-	-	-
TOTAL South Eastern Europe	**(98)**	**98**	**-**	**-**	**-**	**-**	**-**
TOTAL EUROPE	**(36)**	**98**	**62**	**62**	**-**	**-**	**62**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
Middle East							
IRAQ	9'943	(2'000)	7'943	7'943	-	-	7'943
JORDAN	757	-	757	757	-	-	757
LEBANON	21	-	21	21	-	-	21
MIDDLE EAST	13'547	7'000	20'547	392	-	20'155	20'547
SAUDI ARABIA	80	-	80	80	-	-	80
SYRIAN ARAB REPUBLIC	2	-	2	2	-	-	2
TOTAL Middle East	**24'350**	**5'000**	**29'350**	**9'195**	**-**	**20'155**	**29'350**
South West Asia							
AFGHANISTAN	3'903	10'468	14'371	11'885	-	2'486	14'371
IRAN (ISLAMIC REPUBLIC OF)	471	409	880	763	-	117	880
OTHER COUNTRIES IN CASWANAME	7	-	7	7	-	-	7
PAKISTAN	458	1'063	1'521	1'500	-	21	1'521
SOUTH WEST ASIA OVERALL	17'032	1'453	18'485	-	-	18'485	18'485
TOTAL South West Asia	**21'871**	**13'393**	**35'264**	**14'155**	**-**	**21'109**	**35'264**
Central Asia							
TAJIKISTAN	20	-	20	20	-	-	20
TURKMENISTAN	7	-	7	7	-	-	7
UZBEKISTAN	1	-	1	1	-	-	1
TOTAL Central Asia	**28**	**-**	**28**	**28**	**-**	**-**	**28**
TOTAL CASWANAME	**46'249**	**18'393**	**64'642**	**23'378**	**-**	**41'264**	**64'642**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
SRI LANKA	677	3'653	4'330	1'005	-	3'325	4'330
TOTAL South Asia	**677**	**3'653**	**4'330**	**1'005**	**-**	**3'325**	**4'330**
East Asia and the Pacific							
EAST TIMOR	-	-	-	-	-	-	
INDONESIA	-	-	-	-	-	-	-
TOTAL East Asia and the Pacific	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL ASIA AND THE PACIFIC	**677**	**3'653**	**4'330**	**1'005**	**-**	**3'325**	**4'330**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	(500)	500	-	-	-	-	-
GLOBAL OPERATIONS	500	(500)	-	-	-	-	-
TOTAL Global Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Headquarters							
DRM - HEADQUARTERS OVERALL	-	-	-	-	-	-	-
EXECUTIVE EIRECTION & MANAGEMENT	1	-	1	1	-	-	1
HEADQUARTERS	170	-	170	-	-	170	170
REG. BUREAU FOR ASIA AND OCEANIA	1	-	1	1	-	-	1
REG. BUREAU FOR CASWANAME	115	-	115	115	-	-	115
SOUTHERN AFRICALIAISON UNIT	1	-	1	1	-	-	1
WEST AND CENTRAL AFRICA LIAISON UNIT	13	-	13	13	-	-	13
TOTAL Headquarters	**301**	**-**	**301**	**131**	**-**	**170**	**301**
Unearmarked							
UNRESTRICTED	(86)	2'247	2'161	-	-	2'161	2'161
TOTAL Earmarked	**(86)**	**2'247**	**2'161**	**-**	**-**	**2'161**	**2'161**
Operational Reserve							
OPERATIONAL RESERVE	-	-	-	-	-	-	-
TOTAL Operational Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OTHER	**215**	**2'247**	**2'462**	**131**	**-**	**2'331**	**2'462**
TOTAL Supplementary Programme Budget	**56'673**	**26'602**	**83'278**	**34'167**	**-**	**49'118**	**83'278**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget - Trust Fund	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
GLOBAL OPERATIONS	384	-	384	-	-	384	384
TOTAL Global Operations	384	-	384	-	-	384	384
Headquarters							
EXECUTIVE DIRECTION MANAGEMENT			-		-		-
TOTAL Headquarters	-	-	-	-	-	-	-
TOTAL OTHER	384	-	384	-	-	384	384
TOTAL Supp. Programme Budget - Trust Fund	384	-	384	-	-	384	384

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
CÔTE D'IVOIRE	(96)	-	(96)	-	-	(96)	(96)
GHANA	(42)	-	(42)	1	-	(43)	(42)
GUINEA	(90)	-	(90)	-	-	(90)	(90)
SENEGAL	(22)	-	(22)	3	-	(25)	(22)
SIERRA LEONE	(83)	-	(83)	7	-	(90)	(83)
TOTAL West and Central Africa	**(333)**	**-**	**(333)**	**11**	**-**	**(344)**	**(333)**
East and Horn of Africa							
DJIBOUTI	(13)	-	(13)	-	-	(13)	(13)
ERITREA	(67)	-	(67)	-	-	(67)	(67)
ETHIOPIA	(417)	-	(417)	7	-	(424)	(417)
KENYA	(349)	-	(349)	5	-	(354)	(349)
UGANDA	(227)	-	(227)	6	-	(233)	(227)
TOTAL East and Horn of Africa	**(1'073)**	**-**	**(1'073)**	**18**	**-**	**(1'091)**	**(1'073)**
The Great Lakes							
DEMOCRATIC REPUBLIC OF THE CONGO	(64)	-	(64)	-	-	(64)	(64)
RWANDA	(96)	-	(96)	8	-	(104)	(96)
UNITED REP. OF TANZANIA	(138)	-	(138)	14	-	(152)	(138)
TOTAL The Great Lakes	**(298)**	**-**	**(298)**	**22**	**-**	**(320)**	**(298)**
Southern Africa							
ANGOLA	(50)	-	(50)	3	-	(53)	(50)
MALAWI	(67)	-	(67)	-	-	(67)	(67)
MOZAMBIQUE	(21)	-	(21)	-	-	(21)	(21)
NAMIBIA	(64)	-	(64)	-	-	(64)	(64)
SOUTHERN AFRICA	(78)	-	(78)	2	-	(80)	(78)
ZAMBIA	(92)	-	(92)	-	-	(92)	(92)
TOTAL Southern Africa	**(372)**	**-**	**(372)**	**5**	**-**	**(377)**	**(372)**
TOTAL AFRICA	**(2'076)**	**-**	**(2'076)**	**56**	**-**	**(2'132)**	**(2'076)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(81)	-	(81)	-	-	(81)	(81)
AZERBAIJAN	(190)	-	(190)	18	-	(208)	(190)
GEORGIA	(59)	-	(59)	-	-	(59)	(59)
REPUBLIC OF MOLDOVA	(39)	-	(39)	1	-	(40)	(39)
RUSSIAN FEDERATION	(256)	-	(256)	-	-	(256)	(256)
TOTAL Eastern Europe	**(625)**	**-**	**(625)**	**19**	**-**	**(644)**	**(625)**
Western Europe							
BELGIUM	(76)	-	(76)	-	-	(76)	(76)
SWITZERLAND	(66)	-	(66)	-	-	(66)	(66)
TOTAL Western Europe	**(142)**	**-**	**(142)**	**-**	**-**	**(142)**	**(142)**
Central Europe and Baltic States							
CZECH REPUBLIC	(74)	-	(74)	-	-	(74)	(74)
SLOVENIA	(50)	-	(50)	2	-	(52)	(50)
TURKEY	(206)	-	(206)	2	-	(208)	(206)
TOTAL Central Europe and Baltic States	**(330)**	**-**	**(330)**	**4**	**-**	**(334)**	**(330)**
South Eastern Europe							
BOSNIA AND HERZEGOVINA	(433)	-	(433)	5	-	(438)	(433)
CROATIA	(139)	-	(139)	-	-	(139)	(139)
THE FORMER YUGOSLAV REP. MACEDONIA	(48)	-	(48)	7	-	(55)	(48)
YUGOSLAVIA	(96)	-	(96)	-	-	(96)	(96)
TOTAL South Eastern Europe	**(716)**	**-**	**(716)**	**12**	**-**	**(728)**	**(716)**
TOTAL EUROPE	**(1'813)**	**-**	**(1'813)**	**35**	**-**	**(1'848)**	**(1'813)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
LIBYAN ARAB JAMAHIRIYA	(5)	-	(5)	-	-	(5)	(5)
TOTAL North Africa	(5)	-	(5)	-	-	(5)	(5)
Middle East							
EGYPT	(78)	-	(78)	-	-	(78)	(78)
JORDAN	(67)	-	(67)	-	-	(67)	(67)
SYRIAN ARAB REPUBLIC	(77)	-	(77)	5	-	(82)	(77)
YEMEN	(74)	-	(74)	-	-	(74)	(74)
TOTAL Middle East	(296)	-	(296)	5	-	(301)	(296)
South West Asia							
AFGHANISTAN	(110)	-	(110)	-	-	(110)	(110)
IRAN (ISLAMIC REPUBLIC OF)	(106)	-	(106)	-	-	(106)	(106)
PAKISTAN	(9)	-	(9)	-	-	(9)	(9)
TOTAL South West Asia	(225)	-	(225)	-	-	(225)	(225)
Central Asia							
KYRGYZSTAN	-	-	-	-	-	-	-
TURKMENISTAN	(10)	-	(10)	-	-	(10)	(10)
TOTAL Central Asia	(10)	-	(10)	-	-	(10)	(10)
TOTAL CASWANAME	(536)	-	(536)	5	-	(541)	(536)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
UNITED STATES OF AMERICA	(50)	-	(50)	4	-	(54)	(50)
TOTAL North America and the Caribbean	(50)	-	(50)	4	-	(54)	(50)
Central America							
COSTA RICA	-	-	-	-	-	-	-
TOTAL Central America	-	-	-	-	-	-	-
Northern South America							
COLOMBIA	(88)	-	(88)	-	-	(88)	(88)
VENEZUELA	(117)	-	(117)	9	-	(126)	(117)
TOTAL Northern South America	(205)	-	(205)	9	-	(214)	(205)
TOTAL THE AMERICAS	(255)	-	(255)	13	-	(268)	(255)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
INDIA	(61)	-	(61)	2	-	(63)	(61)
MYANMAR	(168)	-	(168)	-	-	(168)	(168)
NEPAL	(129)	-	(129)	10	-	(139)	(129)
SRI LANKA	(158)	-	(158)	7	-	(165)	(158)
TOTAL South Asia	**(516)**	**-**	**(516)**	**19**	**-**	**(535)**	**(516)**
East Asia and the Pacific							
CAMBODIA	(74)	-	(74)	7	-	(81)	(74)
CHINA	(59)	-	(59)	-	-	(59)	(59)
INDONESIA	(16)	-	(16)	-	-	(16)	(16)
MALAYSIA	(10)	-	(10)	-	-	(10)	(10)
THAILAND	(220)	-	(220)	7	-	(227)	(220)
TOTAL East Asia and the Pacific	**(379)**	**-**	**(379)**	**14**	**-**	**(393)**	**(379)**
TOTAL ASIA AND THE PACIFIC	**(896)**	**-**	**(896)**	**33**	**-**	**(928)**	**(896)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2003
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	(65)	-	(65)	2	-	(67)	(65)
GLOBAL OPERATIONS	14'416	(2'713)	11'703	-	-	11'703	11'703
TOTAL Global Operations	**14'351**	**(2'713)**	**11'638**	**2**	**-**	**11'636**	**11'638**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(194)	-	(194)	5	-	(199)	(194)
DIV. COMMUNICATION & INFORMATION	(443)	-	(443)	17	-	(460)	(443)
DIVISION OF OPERATIONAL SUPPORT	(464)	-	(464)	26	-	(490)	(464)
DPO - EVALUATION AND POLICY SECTION	(18)	-	(18)	2	-	(20)	(18)
DRM - HUMAN RESOURCE MANAGEMENT	(245)	-	(245)	11	-	(256)	(245)
EXECUTIVE DIRECTION & MANAGEMENT	(98)	-	(98)	-	-	(98)	(98)
HEADQUARTERS	2'702	(102)	2'600	-	-	2'600	2'600
REG. BUREAU FOR EUROPE	(68)	-	(68)	1	-	(69)	(68)
TOTAL Headquarters	**1'172**	**(102)**	**1'070**	**62**	**-**	**1'008**	**1'070**
Unearmarked							
UNRESTRICTED	(3'518)	3'815	297	-	-	297	297
TOTAL Unearmarked	**(3'518)**	**3'815**	**297**	**-**	**-**	**297**	**297**
TOTAL OTHER	**12'005**	**1'000**	**13'005**	**64**	**-**	**12'941**	**13'005**
TOTAL Junior Professional Officers	**6'430**	**1'000**	**7'430**	**206**	**-**	**7'224**	**7'430**

2003 Extra-Budgetary In Kind Donations to UNHCR
(In United States Dollars)

Appendix

Donor	Amount
Norway	964'950
Republic of Korea	594'056
Saudi Arabia	305'385
Switzerland	2'763'000
Fuji Optical Co., Ltd. Japan	76'501
International Islamic Relief Org., Saudi Arabia	277'948
Human Appeal International, United Arab Emirates	154'172
Lutheran World Relief, USA	941'331
DHL Danzas, Austria	6'520
Hennes & Mauritz, Austria	121'525
Palmers Textil, Austria	47'348
Nike Emea, Belgium	594'215
Ericsson - Sweden	9'766
Merck & Co. Inc. USA	23'980
TOTAL	6'880'676

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of UNHCR is found in the statute of the Office of the United Nations High Commissioner for Refugees (General Assembly resolution 428 (V)). According to the statues, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the present statute and of seeking permanent solutions for the problem of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). As regards the assistance activities of UNHCR, the basic provisions of the statute have been expanded by General Assembly resolution 832 (IX).

Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called upon the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. The Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2003 the Executive Committee consisted of 64 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

A United Nations regular budget line, which amounted to $28,227,329 in 2003, supported 220 posts in UNHCR. This includes the staff costs and related costs of the High Commissioner and the Deputy High Commissioner's posts. It also includes staff costs and related costs of 218 posts under Management and Administration in UNHCR.

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The accounts of UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.7) approved by the Executive Committee at its fiftieth session (hereinafter referred to as the Financial Rules). The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/530, annex), as noted by the General Assembly in its resolution 48/216 C of 23 December 1993 and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees runs from 1 January to 31 December.

(b) Fund accounting

The accounts of UNHCR are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

Transfers within the same fund, or allocations between different funds can be authorized by the High Commissioner, in accordance with the Financial Rules.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

Funds reported in the accounts are the following:

(i) The *Working Capital and Guarantee Fund* has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated.

(ii) The *Annual Programme Fund* covers the financial activities that are approved annually by the Executive Committee for programmed activities for individual countries or areas and for certain costs incurred by Headquarters. It also includes the operational reserve that is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget. The High Commissioner may make allocations from the operational reserve to other parts of the annual programme budget and to supplementary programmes.

(iii) The *Supplementary Programme Fund* accounts for moneys available for activities arising after the approval of the annual programme budget and which cannot be fully met from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programme are transferred to the annual programme fund. Furthermore, at the end of 2002, a supplementary budget support cost system was introduced in UNHCR: document EC/53/SC/INF.4 and the UNHCR annual programme budget 2004 (A/AC.96/979, para 26) provide the background.

(iv) *Trust Funds* under both the annual programme and the supplementary programme cover activities for which UNHCR received monies from donors without assuming ownership of the funds. In 2003, UNHCR administered the following four trust funds: 1. Reproductive health in communities in crisis; 2. Addressing micro-nutrient deficiency in refugee situations; 3. Secretariat for the Commission on Human Security; 4. Advisory Board on Human Security. 1 and 2 are funded from the United Nations Fund for International Partnerships project and 3 and 4 from the United Nations Trust Fund for Human Security project for emergency training for the Asian and Pacific region.

(v) The *Junior Professional Officers Fund* covers financial activities exclusively allocated for the training and development of young professionals sponsored by various Governments.

(vi) The *Medical Insurance Plan* was established by the General Assembly at its forty-first session in accordance with the United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and related contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to locally recruited General Service staff and National Professional Officers in the field. (All other staff members are covered by the United Nations Office at Geneva (UNOG) insurance scheme, the United Nations Staff Mutual Insurance Society against Sickness and Accident (UNSMIS), whose operations are reflected in the United Nations financial statements.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued using the United Nations official exchange rate as of 31 December.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest Income

Interest income includes all interest from various bank accounts and investment income earned on invested funds. Financial rule 9.3 specifies the conditions for recording investment income and provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency exchange adjustments

Currency exchange adjustments include exchange losses and gains on transactions, and losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. Apart from the unrealized gains or losses on contributions receivable, which are charged to the respective funds, exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property and the settlement of insurance claims. The annual programme includes, as miscellaneous income, net recoveries relating to the transfer of emergency stockpile items to operational projects.

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that monies and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, for example governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects may also be implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Deferred charges

In accordance with United Nations system accounting standards (para. 41), the organization has recorded commitments incurred against future financial periods as deferred charges (see note 12 below).

(l) Ex gratia payments

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High Commissioner. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts. In 2003, UNHCR made ex gratia payments totalling $19,426.

(m) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. At UNHCR, write-offs are recorded as adjustments to prior-years' expenditures. The writing off of amounts up to $10,000 can be approved by the Controller after a full investigation. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

The writing-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs after a full investigation of each case.

(n) Provision against doubtful accounts receivable

UNHCR provides for an allowance for doubtful accounts receivable equal to the estimated uncollectible amounts.

(o) Non-expendable property

The definition of non-expendable property is assets with an original purchase price greater than or equal to $1,500 and a useful life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, boats, telecommunications equipment, security equipment and generators, with a minimum acquisition value of $100.

In accordance with United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful life of the related assets.

Note 3
Working Capital Fund

In accordance with the Financial Rules, article VI, paragraph 6.4, UNHCR utilized $28 million from the Working Capital and Guarantee Fund at 28 November 2003 to fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2003, UNHCR was able to refund the full amount within the financial year.

Note 4
Transfers between programmes and funds

(a) In line with note 2 (d), an amount of $24,082,000 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. Of this amount, $5,476,000, representing fund balances for supplementary programmes that became part of the annual programme, were transferred from the Supplementary Programme Fund to the Annual Programme Fund at the beginning of the year. In addition, UNHCR has established a supplementary programme budget for which expenditure in 2003 totalled $235 million. Of the total contributions to the supplementary programme budget, an amount of $18,606,000 representing support costs has been transferred to the Annual Programme Fund. This amount is reflected under transfers from the Supplementary Programme Fund to the Annual Programme Fund.

(b) In line with note 2 (b), an amount of $10,296,000 was transferred from the Annual Programme Fund to the Supplementary Programme Fund during 2003. Some supplementary programmes experienced a shortfall in funding during the course of their implementation in 2003. As such, allocations from the operational reserve were approved to cover emergency requirements while awaiting contributions. At year-end 2003, a total amount of $10,296,000 remained uncovered by contributions to the supplementary programmes. This amount is reflected under transfers to and from other funds and operational reserve.

Note 5
Breakdown of expenditure

The following table shows the total UNHCR expenditure in 2003, broken down between funds and category.

Table V.1
UNHCR expenditure in 2003
(In thousands of United States dollars)

	Programme (a)	*Programme support (b)*	*Management and administration (c)*	*Total*
Annual programme	471 207	199 145	43 132	713 484
Annual Programme – Trust	1 146	161	0	1 307
Supplementary Programme	213 345	18 883	0	232 228
Supplementary Programme – Trust	370	0	0	370
Subtotal	**686 068**	**218 189**	**43 132**	**947 389**
Junior Professional Officers Fund (d)				7 376
Working Capital and Guarantee Fund				1 008
Medical Insurance Plan (e)				1 634
Grand total				**957 407**

(a) (i) The expenditure under the programme corresponds to the direct financial inputs needed used to achieve the objectives of a specific project or programme, including the costs of experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training.

(a) (ii) The expenditure amount under "Programme" in the above table, includes instalments paid to implementing partners during 2003. Implementing partners are required to report on disbursements made against instalments received from UNHCR, at established reporting dates. In 2003, UNHCR disbursed a total of $304.6 million as instalments to implementing partners, of which $185.7 million have been reported as at 31 December 2003, leaving a balance of $118.9 million for which implementing partners will submit reports in 2004 as and when due, in accordance with the terms and conditions of project sub-agreements between UNHCR and the implementing partners.

(a) (iii) Of the instalments reported by the implementing partners, an amount of $70 million corresponds to salaries and other staff costs incurred. A further $5 million of programme expenditure relates to similar staff costs under the United Nations Volunteers scheme.

(b) The expenditure under "Programme support" corresponds to the costs of organizational units the primary functions of which are the formulation, development, delivery and evaluation of UNHCR programmes, including those units that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

(c) The expenditure under "Management and administration" corresponds to the costs of organizational units the primary function of which is the maintenance of the identity, direction and well-being of UNHCR, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration.

(d) Junior Professional Officers Fund

The following table shows the expenditure, by region, under this fund, as well as the fund balance at the end of 2003.

Table V.2

Expenditure under the Junior Professional Officers Fund

(In thousands of United States dollars)

	Disbursements	*Unliquidated obligations*	*Total*
Africa	2 075 930	56 359	2 132 289
Europe	1 813 047	34 797	1 847 844
Central Asia, South-West Asia, North Africa and the Middle East	535 822	4 575	540 397
The Americas	254 658	12 749	267 407
Asia and the Pacific	895 440	32 966	928 406
Headquarters	1 596 150	64 175	1 660 325
Total	**7 171 047**	**205 621**	**7 376 668**

	Disbursements	*Unliquidated obligations*	*Total*
Reserve and funds balances as at 1 January 2003			**6 377 436**
Funds received in 2003			**8 050 410**
Total expenditure			**-7 376 668**
Other adjustments			**186 179**
Adjustment to prior year contribution			**-13 402**
Reserve and fund balances as at 31 December 2003			**7 223 955**

(e) Medical claims

In 2003, the Medical Insurance Plan received a total income of $3,285,897 from premiums and $216,650 in interest earned. Under this plan, UNHCR paid out to its subscribers an amount of $1,633,399 in medical claims.

Note 6
Accounts receivable

(i) Provision:

Accounts receivable are presented in the statement of assets, liabilities, reserves and fund balances net of a provision for doubtful accounts receivable.

During 2003, provisions of $2,696,404 were created and charged in relation to the following:

Implementing partners balances	$825,120
Bank balances	$1,250,675
VAT	$620,609

(ii) Due from implementing agencies:

The increase of receivables from implementing partners between 2002 and 2003 ($1,170,686) was largely related to the change from the legacy system (FMIS) to Peoplesoft software. For the 2003 closure, the aggregated amounts of unreported or unspent implementing partner balances from 1994 to 2002 were transferred to this receivable account. This treatment will allow follow-up of these outstanding balances and also better reflects the nature of such balances as being receivable after a longer time period.

Note 7
Write-offs during 2003

Liquid assets	$601,349
Non-liquid assets	$1,277,839
Total	$1,879,188

During 2003 UNHCR had to write-off a total amount of $601,349 in respect of unrecoverable balances due from various entities and theft or losses of cash that occurred in various locations where UNHCR operates.

$290,704 of this had been provided for in 2002 and related to the write-off of long outstanding amounts under payments to implementing partners from 1994 to 2001. All efforts undertaken to obtain reports on and/or recover the outstanding balances paid to implementing partners yielded no result.

A further $37,511 provided for in 2002 related to the write-off of long outstanding amounts of VAT as reported through the Headquarters Asset Management Board.

The remaining $273,134 related to the write-off of receivables for which no prior provision had been made, as well as losses due to theft, looting, etc. as reported through the Headquarters Asset Management Board.

A further total of $1,277,839 for non-liquid assets was written off during 2003.

Note 8
Cash and term deposits

The amount shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies), less any overdrafts.

Table V.3 shows the breakdown between current and deposit accounts for the years 1999 to 2003.

Table V.3
Current and deposit accounts as at 31 December
(In thousands of United States dollars)

	1999	*2000*	*2001*	*2002*	*2003*
Cash deposit on 31 December					
Cash and current accounts	48 985	50 497	47 994	29 425	65 825
48-hours account	50	15 204	29 780	2 989	1 124
Deposit accounts	139 820	58 000	62 714	106 315	124 823
	188 855	**123 701**	**140 488**	**138 729**	**191 772**
Average in hand during year					
In current accounts	41 334	51 231	63 672	88 007	106 503
Invested (call and time deposit, securities)	140 664	65 631	77 467	63 686	62 025
	181 998	**116 862**	**141 139**	**151 693**	**168 528**
Interest earned					
On current accounts	1 089	1 633	1 485	1 399	1 004
On invested funds	6 933	3 962	3 193	2 006	1 508
	8 022	**5 595**	**4 678**	**3 405**	**2 512**
Average rate of interest earned					
On funds in hand and bank	4.41%	4.79%	3.64%	2.24%	1.49%
On invested funds	4.93%	4.93%	4.12%	3.15%	2.43%

Table V.4 shows details of cash and term deposits as at 31 December 2003.

Table V.4

Cash and term deposits as at 31 December 2003

Banks	*Period*	*Rate % p.a.*	*Maturity*	*Amount*	*Equivalent in USD*	*Accrued Interest*
Bank of Tokyo-Mitsubishi, London	34 days	2.13000	15.01.04	EUR 10 000 000	12 484 394	13 352
Lloyds TSBT, London	31 days	3.84000	30.01.04	GBP 15 000 000	26 642 984	2 688
Fortis Banque, Brussels	8 days	2.08000	07.01.04	EUR 20 000 000	24 968 789	1 372
BNP-Paribas, Paris	7 days	2.09000	07.01.04	EUR 15 000 000	18 726 592	0
Citicorp Banking Corp., Jersey	7 days	1.09000	07.01.04	USD 21 000 000	21 000 000	0
Citicorp Banking Corp., Jersey	12 days	1.09000	12.01.03	USD 21 000 000	21 000 000	0
Total					**124 822 759**	**17 412**

Table V.5 shows details of the dollar equivalent of non-convertible currencies held at 31 December 2003.

Table V.5

United States dollar equivalent of non-convertible currencies held at 31 December 2003

Country[a]	*Currency*	*United States dollar equivalent*
Afghanistan	Afghani	17 704.13
Albania	Lek	7 882.16
Angola	Kwanza	2 185.38
Azerbaijan	Manat	30 711.77
Bosnia and Herzegovina	Convertible mark	180 311.44
Burundi	Franc	98 129.15
Colombia	Peso	23 219.05
Democratic Republic of the Congo	Congo franc	4 238.42
Egypt	Pound	17 895.87
Eritrea	Nafka	363 637.86
Ethiopia	Birr	53 119.94
Iran (Islamic Republic of)	Rial	203 588.76
Iraq	Dinar	277.88
Mozambique	Metical	2 169.67
Myanmar	Kyat	8 195.11
Nigeria	Naira	68 427.78

Country[a]	*Currency*	*United States dollar equivalent*
Somalia	**Shilling**	**3 810.13**
Sudan	**Dinar**	**11 568.79**
Syrian Arab Republic	**Pound**	**17 735.77**
Tajikistan	**Someni**	**127.51**
Turkmenistan	**Manat**	**580.10**
Uzbekistan	**Som**	**3 115.51**
Viet Nam	**Dong**	**1 171.10**
Total		**1 119 803.28**

[a] Countries that have not accepted the obligations of article VIII, sections 2, 3 and 4 of the Articles of Agreement of the International Monetary Fund.

Note 9
Voluntary contributions receivable

The receivable balance represents contributions outstanding from donors, the details of which are reflected in schedule 1 for 2003 and schedule 2 for prior years. The age of contributions outstanding is shown below:

	United States dollars
2003	52 805 221
2002	9 419 506
2001	2 149 687
2000	133 740
1999	174 657
Subtotal	**64 682 811**
Revaluation 31 December 2003	8 231 021
Total	**72 913 832**

Note 10
Due from United Nations and other agencies

The amount in statement II of $722,267 is net of inter-office vouchers owed to UNDP. The amounts due from entities within the United Nations system in excess of $10,000 are given below:

	United States dollars
Department of Peacekeeping Operations	366 584
Office for the Coordination of Humanitarian Affairs	368 356
Office of the United Nations Security Coordinator	201 929
Office of the Personal Representative of the Secretary-General for South Lebanon	261 161
World Food Programme	111 921
United Nations Office at Geneva	42 585
United Nations Development Programme	32 096
United Nations Headquarters	32 021
World Health Organization	14 096
International Organization for Migration	19 818

Note 11
Other receivables

	2003	*2002*
Amounts paid through UNOG	$11 108 227	$9 470 521
Other receivables	$8 159 103	$7 514 773
Consolidated balance 31 December	**$19 267 330**	**$16 985 294**

(a) The above-mentioned consolidated balance contains:

$8,403,525 for education grant advances;

$1,511,394 for travel advances;

$1,742,760 for outstanding value added taxes;

$ 1,231,985 for rental advances.

(b) In addition, an amount of $777,412 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2003. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in the UNHCR accounts.

Table V.6

Loans made to or on behalf of refugees refundable to UNHCR as at 31 December 2003

	For the year 2003	*Cumulative to 31 December 2003*	
Total loans made		**$16 362 777**	
Adjustments			
Unused funds refunded by implementing agencies		(817 068)	
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior		(4 105 721)	
Exchange differences	172 010	5 800 225	
			$17 240 213
Liquidations			
Repayments	(114 766)	(14 768 833)	
Write-offs/conversion into grants		(803 765)	
Agencies' collection fees and charges	(14 506)	(683 335)	
			(16 255 933)
Total loans outstanding at 31 December 2003			**984 280**
Of which refundable upon receipt to implementing agencies for collection fees			**(206 868)**
Total loans refundable to UNHCR at 31 December 2003[a]			**$777 412**

[a] Breakdown by source of funds:

–Major aid programmes	$777 016
–Other trust funds	396
	$777 412

Note 12

Other assets: deferred charges

The increase in other assets reflected the increase in deferred charges recorded in UNHCR accounts related to multi-year contractual agreements. In particular, in 2003 UNDP and UNHCR signed a memorandum of understanding on sharing outsourcing services for their respective PeopleSoft Enterprise Resource Planning (ERP) project/Management Systems Renewal Project (MRSP). The UNHCR share of the costs is 72 monthly instalments, which began in November 2003. The charges incurred against future financial years of $4,191,560 as at 31 December 2003 have been recorded in the financial statements, in order to present a true and fair view of the financial position of the organization regarding MSRP outsourcing services.

Note 13
Non-expendable property

As of 31 December 2002, the acquisition value of non-expendable property recorded in the UNHCR AssetTrak database was $288,775,067 and the depreciated value was $66,089,862.

On 31 December 2003, the acquisition value of non-expendable property recorded in the AssetTrak database was $385,261,292 and the depreciated value was $120,307,163.

The increase in both the historical value and the depreciated value demonstrates the continuing efforts of UNHCR in recording and monitoring its non-expendable property. While these values are not yet comprehensive, it is estimated that they represent 48 per cent of headquarters items by number and include data from 138 of the 200 field offices. The introduction of the asset management module in Peoplesoft will integrate this area into the UNHCR accounting and purchasing system, which will lead to enhanced reliability of such records in future.

Note 14
Accounts payable

The accounts payable include, inter alia, the following amounts due to other agencies:

	United States dollars
Other agencies:	
United Nations Office at Geneva	2 356 837
United Nations Development Programme	5 441 521
United Nations Headquarters	972 582
United Nations Volunteers	378 817
United Nations Children's Fund	32 588
International Organization for Migration	24 622
International Catholic Migration Commission	21 988
Agency subtotal	**9 228 955**
Staff related:	
Payroll (GS)	2 042 312
Payroll (P)	1 342 421
Death benefit	200 000
Payroll (United Nations Joint Staff Pension Fund)	54 041
Others	899 872
Total	**13 767 601**

The above-mentioned balance with UNOG includes UNHCR payroll and other staff costs ($1,420,165) and repatriation grants ($936,672) for former UNHCR staff. The UNOG amount payable in 2002 was $5 million. With the assumption of the payroll function by UNHCR on 1 January 2004, $1,102,886 (including the repatriation grants) of the above-mentioned UNOG balance became a payable due directly to UNHCR staff or former staff.

The above-mentioned balance with UNDP includes $4,191,560 due under the memorandum of understanding on sharing outsourcing services for the UNHCR and UNDP Peoplesoft (ERP/MSRP) projects for which a related deferred charge has been set up (see note 12).

Note 15

Liabilities for end-of-service and post-retirement benefits

In accordance with the United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or the liabilities for other types of end-of-service payments that will be owed when staff members leave the organization. Therefore, UNHCR has not created any reserve to fund these liabilities. Such expenses are budgeted for in the corresponding operations budget and the actual costs incurred in each financial period, when staff members terminate, are reported as current year expenditure.

(a) After-service health insurance

The financial dimension of the organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it has been estimated that the UNHCR liability for after-service health insurance as of 31 December 2003 is as follows:

	Present value of future benefits	*Accrued liability*
Gross liability	$258 916 000	$184 844 000
Offset from retiree contributions	$69 682 000	$48 739 000
Net liability	**$189 234 000**	**$136 105 000**

The present value of future benefits is the discounted value of all benefits to be paid in the future to all current retirees and active staff expected to retire in the future. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. Active staff members' benefits are fully accrued when staff members have reached the date of full eligibility for after-service benefits. The liabilities were valued based on a discount rate of 5.5 per cent.

(b) Accrued annual leave

Terminating staff are entitled to payment for any unused vacation days they may have accrued up to a maximum of 60 days. The organization's total liability for such unpaid accrued vacation compensation is estimated to be $25 million approximately.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to a repatriation grant and reimbursement of related relocation expenses upon termination of their employment with the organization, based on the number of years of service. The organization's total liability at the end of 2003 for such unpaid repatriation and relocation entitlement is estimated to be $129 million. This estimate has been based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Fund consists of its mandated contribution at the rate established by the General Assembly together with any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report, the General Assembly has not invoked this provision. The result of the actuarial valuation as of 31 December 2001 was an actuarial surplus of 2.92 per cent of pensionable remuneration.

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